

# BARTON ACORN YOUTH, COMMUNITY AND SPORTS CENTRE

England & Wales · Charity number 300991

## Details

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Other names	ACORN YOUTH, COMMUNITIY AND SPORTS CENTRE, BARTON ACORN YOUTH, COMMUNITIY AND SPORTS CENTRE, THE ACORN YOUTH CLUB, THE ACORN CENTRE
Status	Registered
Legal form	Other
Registered	1962-10-24
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Acorn Youth Community & Sports Cent Lummaton Cross Torquay TQ2 8ET
Phone	01803328819
Email	<a href="mailto:enquiries@acorncentre.co.uk">enquiries@acorncentre.co.uk</a>
Website	<a href="http://www.acorncentre.co.uk">www.acorncentre.co.uk</a>

## Activities

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**Objects:** TO FURTHER OR BENEFIT THE RESIDENTS OF TORBAY AND THE SURROUNDING AREA, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS. IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER: TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF THE BARTON ACORN YOUTH, COMMUNITY AND SPORTS CENTRE, BARTON FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS.

**Activities:** To promote use of the Centre as a community facility and resource for the social, leisure, and educational interests of all residents of Torbay and the surrounding area.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** BOROUGH OF TORQUAY AND DISTRICT
- Torbay

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£160,866	£198,307	-	-
2024-03-31	£117,638	£154,017	-	-
2023-03-31	£135,323	£142,491	-	-
2022-03-31	£156,834	£136,969	-	-
2021-03-31	£132,823	£102,235	-	-

## Trustees

Name	Role	Appointed
Clare BARGE		2025-09-10
Dave Rich		2025-09-10
Deborah Rich		2026-03-06
Mike Fox		2025-07-04
Rebecca Hooper-Jones		2026-02-10

## Linked charities

- PROPERTY IN CONNECTION WITH THE ACORN YOUTH CLUB (300991-1)

**BARTON ACORN YOUTH, COMMUNITY AND SPORTS CENTRE**

England & Wales - Charity number 300991

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# Accounts

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**Barton Acorn Youth, Community and Sports Centre**

**Financial Statements  
For the year ended 31 March 2025**

**Barton Acorn Youth, Community and Sports Centre**

**For the Year Ended 31 March 2025**

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**Contents**

	<b>Page</b>
Charity Information	1
Trustee's Report	2
Independent Examiners Report	3
Receipts and Payments Account	4
Statement of Assets and Liabilities	5
Notes to the Accounts	6-7

**Barton Acorn Youth, Community and Sports Centre**  
**Charity Information**  
**For the Year Ended 31 March 2025**

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**Trustees**

Mr D Rich	Appointed 10 September 2025
Mrs C Barge	Appointed 10 September 2025
Mr M Fox	Appointed 4 July 2025

**Registered Charity number**

300991

**Principal address**

Lummaton Cross  
Torquay  
Devon  
TQ2 8ET

**Independent examiner**

Accounting 4 Everything SW Limited  
13 Hyde Road  
Paignton  
Devon  
TQ4 5BW

**Bankers**

HSBC Bank PLC  
4 The Strand  
Torquay  
Devon  
TQ1 2AB

**Barton Acorn Youth, Community and Sports Centre**  
**Report of the Trustees**  
**For the Year Ended 31 March 2025**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' 2015.

**Structure, Governance and Management**

**Governing document**

The charity is controlled by its governing document, a deed of trust on 24 October 1962 (as subsequently amended), and constitutes an unincorporated charity.

A Management Committee consisting of 3 honorary officers, between 5 and 10 ordinary members, one selected member from Torbay Council and one representative from Torbay Youth Service is responsible for administering and managing the charity.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Objectives and Activities**

**Objectives and aims**

The charity's objective is to provide educational, social and sporting facilities to the community and especially young people in order to develop their physical, mental and spiritual capabilities so that they may grow to full maturity as individuals and members of society and that their conditions may be improved.

The focus of the charity's activities continue to be providing a space for the youth and other members of the community to run workshops, events and participate in sporting activities.

The charity's objectives and funding do limit the activities of the Barton Acorn Youth, Community and Sports Centre in the Torquay area. The number of people helped by the charity and who use the facilities provided, is estimated at 6,000. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake,


**Financial Review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level which allows for any shortfalls in future funding. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities, while consideration is give to ways in which additional funds may be raised.

There are no restrictions on the charity's power to invest. The charity's investment policy is to invest surplus funds in liquid, or near liquid, assets with a low risk. The trustees are satisfied with the return on these investments.

**Report Approval**

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  


**Barton Acorn Youth, Community and Sports Centre**  
**Independent Examiners Report**  
**For the Year Ended 31 March 2025**

---

I report on the accounts of the charity (number 306633) for the year ended 31 March 2025, which are set out on the following pages.

**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 Charity 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 Act;
- to follow procedures laid down in the General Directions given by the Charity Commission;
- to state whether particular matters have come to my attention.

**Basis of independent examiners statement**

My examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 examiners 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:
  - a) to keep accounting records in accordance with section 130 of the Charities Act; and
  - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.



.....  
Date            12-Jan-26

Accounting 4 Everything SW Limited  
13 Hyde Road  
Paignton  
Devon  
TQ4 5BW

**Barton Acorn Youth, Community and Sports Centre**  
**Revenue Account**  
**For the Year Ended 31 March 2025**

	Unrestricted funds £	Restricted funds £	Total funds £	Total fund 2024 £
<b>Income</b>				
Grants	14,741	47,897	62,638	1,100
Donations	1,229	-	1,229	4,995
Activities for Generating Funds	96,999	-	96,999	111,543
	<u>112,970</u>	<u>47,897</u>	<u>160,866</u>	<u>117,638</u>
<b>Payments</b>				
Direct Costs for Generating Funds	10,494		10,494	9,332
Youth Activities	1,953	10,138	12,091	-
Staff Costs	71,714	13,446	85,160	79,247
Rent	( 2,470)	2,700	230	360
Rates and Water	2,348		2,348	2,317
Insurance	8,033		8,033	7,246
Heat and Light	14,529		14,529	19,892
Repairs and Maintenance	8,559		8,559	16,536
Cleaning	3,713		3,713	3,104
Training Costs	740	810	1,550	207
Telephone	1,613		1,613	1,973
Consulting		14,137	14,137	48
Independent Examiners Fees	1,082		1,082	558
Licences	1,678	1,500	3,178	995
Advertising	18		18	-
Bank and Card Charges	1,377		1,377	1,226
IT, Printing and Stationery Costs	2,201	8,813	11,014	2,611
Sundry Expenses	5,361		5,361	2,136
Depreciation	5,603		5,603	6,229
	<u>138,544</u>	<u>51,544</u>	<u>190,088</u>	<u>154,017</u>
<b>Asset and Investment Purchases</b>				
Equipment	345	7,874	8,219	-
<b>Total Payments</b>	<u>138,888</u>	<u>59,419</u>	<u>198,307</u>	<u>154,017</u>
Surplus/(Deficit)	( 25,919)	( 11,522)	( 37,441)	( 36,379)
Transfer between funds	4,650	( 4,650)	-	-
<b>NET INCOME LESS EXPENDITURE</b>	<u>( 21,269)</u>	<u>( 16,172)</u>	<u>( 37,441)</u>	<u>( 36,379)</u>

**Barton Acorn Youth, Community and Sports Centre**  
**Statement of Assets and Liabilities**  
**For the Year Ended 31 March 2025**

	Unrestricted funds £	Restricted funds £	Total funds £	Total fund 2024 £
<b>Fixed Assets</b>				
Tangible Assets	38,368		38,368	43,971
<b>Current Assets</b>				
Trade debtors	5,673		5,673	5,649
<b>Cash Funds</b>				
Current account	24,237		24,237	31,890
Deposit account	18,929	( 7,177)	11,752	24,995
	<u>43,166</u>	<u>( 7,177)</u>	<u>35,989</u>	<u>56,885</u>
<b>Liabilities</b>				
Trade creditors	7,445		7,445	3,082
Taxes and social security	2,886		2,886	6,206
Accruals	-		-	77
Loan	10,000		10,000	-
	<u>20,331</u>	<u>-</u>	<u>20,331</u>	<u>9,365</u>
<b>Assets less Liabilities</b>	<u>66,875</u>	<u>( 7,177)</u>	<u>59,698</u>	<u>97,139</u>
<b>Capital Account</b>				
Income funds brought forward	88,144	8,995	97,139	133,518
Excess for the year	( 21,269)	( 16,172)	( 37,441)	( 36,379)
<b>NET ASSETS</b>	<u>66,875</u>	<u>( 7,177)</u>	<u>59,698</u>	<u>97,139</u>

Signed .....*Clare L. Barge*.....  
Trustee  
Date: 17/01/2026

Signed ..........  
Trustee  
Date: 23/01/26

**Barton Acorn Youth, Community and Sports Centre**  
**Notes to the Accounts**  
**For the Year Ended 31 March 2025**

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**1.1) Accounting Policies**

The accounts have been prepared in accordance with the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' 2015. and comply with the accounting requirements of the Charities Act 2011.

**1.2) Incoming Resources**

Income from the sale of goods and services derived from charitable activities and own produce is included in incoming resources in the period in which the charity is entitled to the receipt.

Income from donations and grants, including capital grants is included in incoming resources when these are receivable, except as follows:-

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until those conditions are met.

**1.3) Fixed Assets**

Tangible fixed assets, other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold Property	Straight line basis over the period of the lease (expires 2064)
Fixtures, Fittings and Equipment	25% reducing basis

**2) Number of employees**

The average monthly number of employees during the year were:

	2025	2024
Centre Manager	1	1
Centre Assistant	3	3
Youth Workers	2	2
Play Workers	0	0
	6	6

None of the trustees (or any persons connected with them) received any remuneration during the year, and none were reimbursed any costs incurred on the charity's behalf.

There were no employees whose annual remuneration was £60,000 or more.

**Barton Acorn Youth, Community and Sports Centre**  
**Notes to the Accounts**  
**For the Year Ended 31 March 2025**

**3) Fixed Assets**

	Leasehold Property £	Fixtures, Fittings & Equipment £	Total £
<b>Cost</b>			
At 1 April 2024	103,954	57,824	161,778
Additions		-	-
<b>At 31 March 2025</b>	<u>103,954</u>	<u>57,824</u>	<u>161,778</u>
<b>Depreciation</b>			
At 1 April 2024	67,634	50,174	117,807
Charge for year	3,690	1,913	5,603
<b>At 31 March 2025</b>	<u>71,324</u>	<u>52,086</u>	<u>123,410</u>
<b>Net Book Value</b>			
<b>At 31 March 2025</b>	<u>32,630</u>	<u>5,738</u>	<u>38,368</u>
At 31 March 2024	<u>36,320</u>	<u>7,651</u>	<u>43,971</u>

**4) Movement in Funds**

	At 31 March 2024	Received in year	Released in year	Spent in year	At 31 March 2025
<b>Unrestricted funds</b>					
General fund	88,144	112,970	4,650	( 138,888)	66,875
	<u>88,144</u>	<u>112,970</u>	<u>4,650</u>	<u>( 138,888)</u>	<u>66,875</u>
<b>Restricted funds</b>					
YIF	-	47,897	( 4,650)	( 59,419)	( 16,172)
Peoples Health Trust	3,657				3,657
Torbay Council	4,453				4,453
Stagecoach Group	785				785
Hope Foundation	100				100
	<u>8,995</u>	<u>47,897</u>	<u>( 4,650)</u>	<u>( 59,419)</u>	<u>( 7,177)</u>
	<u><b>97,139</b></u>	<u><b>160,866</b></u>	<u><b>-</b></u>	<u><b>( 198,307)</b></u>	<u><b>59,698</b></u>

**BARTON ACORN YOUTH, COMMUNITY AND SPORTS CENTRE**

England & Wales - Charity number 300991

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# Accounts

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Charity Number 300991

**Barton Acorn Youth, Community and Sports Centre**

**Financial Statements  
For the year ended 31 March 2024**

**Barton Acorn Youth, Community and Sports Centre**

**For the Year Ended 31 March 2024**

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<b>Contents</b>	<b>Page</b>
Charity Information	1
Trustee's Report	2
Independent Examiners Report	3
Receipts and Payments Account	4
Statement of Assets and Liabilities	5
Notes to the Accounts	6-7

**Barton Acorn Youth, Community and Sports Centre**  
**Charity Information**  
**For the Year Ended 31 March 2024**

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**Trustees**

Mr N Eades	Chair	Appointed 7 March 2024
Mrs E Sanson	Treasurer	Appointed 24 August 2023
Mrs L Maxwell		Resigned 10 August 2024
Mr J Dudley		Resigned 8 December 2024
Mr J George		Resigned 30 August 2024
Mrs L A Caldicott		

**Registered Charity number**

300991

**Principal address**

Lummaton Cross  
Torquay  
Devon  
TQ2 8ET

**Independent examiner**

Accounting 4 Everything SW Limited  
13 Hyde Road  
Paignton  
Devon  
TQ4 5BW

**Bankers**

HSBC Bank PLC  
4 The Strand  
Torquay  
Devon  
TQ1 2AB

**Barton Acorn Youth, Community and Sports Centre**  
**Report of the Trustees**  
**For the Year Ended 31 March 2024**

---

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' 2015.

**Structure, Governance and Management**

**Governing document**

The charity is controlled by its governing document, a deed of trust on 24 October 1962 (as subsequently amended), and constitutes an unincorporated charity.

A Management Committee consisting of 3 honorary officers, between 5 and 10 ordinary members, one selected member from Torbay Council and one representative from Torbay Youth Service is responsible for administering and managing the charity.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Objectives and Activities**

**Objectives and aims**

The charity's objective is to provide educational, social and sporting facilities to the community and especially young people in order to develop their physical, mental and spiritual capabilities so that they may grow to full maturity as individuals and members of society and that their conditions may be improved.

The focus of the charity's activities continue to be providing a space for the youth and other members of the community to run workshops, events and participate in sporting activities.

The charity's objectives and funding do limit the activities of the Barton Acorn Youth, Community and Sports Centre in the Torquay area. The number of people helped by the charity and who use the facilities provided, is estimated at 6,000. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake,

**Financial Review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level which allows for any shortfalls in future funding. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities, while consideration is give to ways in which additional funds may be raised.

There are no restrictions on the charity's power to invest. The charity's investment policy is to invest surplus funds in liquid, or near liquid, assets with a low risk. The trustees are satisfied with the return on these investments.

**Report Approval**

Approved by order of the board of trustees on 7/2/25 and signed on its behalf by:

  
.....

Mr N Eades



**Barton Acorn Youth, Community and Sports Centre**  
**Independent Examiners Report**  
**For the Year Ended 31 March 2024**

---

I report on the accounts of the charity (number 306633) for the year ended 31 March 2024, which are set out on the following pages.

**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 Charity 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 Act;
- to follow procedures laid down in the General Directions given by the Charity Commission;
- to state whether particular matters have come to my attention.

**Basis of independent examiners statement**

My examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 examiners 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:
  - a) to keep accounting records in accordance with section 130 of the Charities Act; and
  - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.



.....  
Date            29-Jan-25

Accounting 4 Everything SW Limited  
13 Hyde Road  
Paignton  
Devon  
TQ4 5BW


**Barton Acorn Youth, Community and Sports Centre**  
**Revenue Account**  
**For the Year Ended 31 March 2024**

	Unrestricted funds £	Restricted funds £	Total funds £	Total fund 2023 £
<b>Income</b>				
Grants		1,100	1,100	17,413
Donations	4,995		4,995	1,182
Activities for generating funds	111,543		111,543	116,728
	<u>116,538</u>	<u>1,100</u>	<u>117,638</u>	<u>135,323</u>
<b>Payments</b>				
Fundraising expenses	-		-	-
Costs of generating donations and legacies	9,332		9,332	1,386
Staff Costs	66,244	13,003	79,247	68,294
Rent	360		360	360
Rates and Water	2,317		2,317	3,607
Insurance	7,246		7,246	6,531
Heat and Light	19,892		19,892	22,306
Repairs and Maintenance	4,057	12,479	16,536	19,240
Cleaning	3,104		3,104	5,748
Training Costs	207		207	115
Telephone	1,973		1,973	1,386
Legal and Professional Fees	48		48	375
Independent Examiners Fees	558		558	700
Licences	995		995	477
Bank Charges	1,226		1,226	1,219
IT Expenditure	2,611		2,611	3,665
Sundry Expenses	2,136		2,136	167
Depreciation	6,229	-	6,229	6,916
	<u>128,535</u>	<u>25,482</u>	<u>154,017</u>	<u>142,491</u>
<b>Asset and Investment Purchases</b>				
Equipment	-	-	-	-
<b>Total Payments</b>	<u>128,535</u>	<u>25,482</u>	<u>154,017</u>	<u>142,491</u>
Surplus/(Deficit)	( 11,997)	( 24,382)	( 36,379)	( 7,168)
Transfer between funds	16,000	( 16,000)	-	-
<b>NET INCOME LESS EXPENDITURE</b>	<u>4,003</u>	<u>( 40,382)</u>	<u>( 36,379)</u>	<u>( 7,168)</u>


**Barton Acorn Youth, Community and Sports Centre**  
**Statement of Assets and Liabilities**  
**For the Year Ended 31 March 2024**

	Unrestricted funds £	Restricted funds £	Total funds £	Total fund 2023 £
<b>Fixed Assets</b>				
Tangible Assets	43,971		43,971	50,056
<b>Current Assets</b>				
Trade debtors	5,649		5,649	3,037
<b>Cash Funds</b>				
Current account	31,890		31,890	33,765
Deposit account	16,000	8,995	24,995	50,782
	<u>47,890</u>	<u>8,995</u>	<u>56,885</u>	<u>84,548</u>
<b>Liabilities</b>				
Trade creditors	3,082		3,082	3,665
Taxes and social security	6,206		6,206	-
Accruals	77		77	456
	<u>9,365</u>	<u>-</u>	<u>9,365</u>	<u>4,122</u>
<b>Assets less Liabilities</b>	<u>88,144</u>	<u>8,995</u>	<u>97,139</u>	<u>133,518</u>
<b>Capital Account</b>				
Income funds brought forward	84,141	49,377	133,518	140,686
Excess for the year	4,003 (	40,382) (	36,379)	( 7,168)
<b>NET ASSETS</b>	<u>88,144</u>	<u>8,995</u>	<u>97,139</u>	<u>133,518</u>

Signed  
Trustee  
Date:

  
 CHAIRMAN  
 7/2/25

Signed  
Trustee  
Date:

  
 7/2/25

**Barton Acorn Youth, Community and Sports Centre**  
**Notes to the Accounts**  
**For the Year Ended 31 March 2024**

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**1.1) Accounting Policies**

The accounts have been prepared in accordance with the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' 2015. and comply with the accounting requirements of the Charities Act 2011.

**1.2) Incoming Resources**

Income from the sale of goods and services derived from charitable activities and own produce is included in incoming resources in the period in which the charity is entitled to the receipt.

Income from donations and grants, including capital grants is included in incoming resources when these are receivable, except as follows:-

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until those conditions are met.

**1.3) Fixed Assets**

Tangible fixed assets, other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold Property	Straight line basis over the period of the lease (expires 2064)
Fixtures, Fittings and Equipment	25% reducing basis

**2) Number of employees**

The average monthly number of employees during the year were:

	2024	2023
Centre Manager	1	1
Centre Assistant	3	3
Youth Workers	2	2
Play Workers	0	0
	6	6

None of the trustees (or any persons connected with them) received any remuneration during the year, and none were reimbursed any costs incurred on the charity's behalf.

There were no employees whose annual remuneration was £60,000 or more.

**Barton Acorn Youth, Community and Sports Centre**  
**Notes to the Accounts**  
**For the Year Ended 31 March 2024**

**3) Fixed Assets**

	Leasehold Property £	Fixtures, Fittings & Equipment £	Total £
<b>Cost</b>			
At 1 April 2023	103,954	57,680	161,214
Additions		144	144
<b>At 31 March 2024</b>	<u>103,954</u>	<u>57,824</u>	<u>161,778</u>
<b>Depreciation</b>			
At 1 April 2023	63,943	47,635	111,579
Charge for year	3,690	2,538	6,229
<b>At 31 March 2024</b>	<u>67,634</u>	<u>50,174</u>	<u>117,807</u>
<b>Net Book Value</b>			
<b>At 31 March 2024</b>	<u>36,320</u>	<u>7,651</u>	<u>43,971</u>
At 31 March 2023	<u>40,011</u>	<u>10,045</u>	<u>49,635</u>

**4) Movement in Funds**

	At 31 March 2023	Received in year	Released in year	Spent in year	At 31 March 2024
<b>Unrestricted funds</b>					
General fund	84,141	116,538	16,000	( 128,535)	88,144
	<u>84,141</u>	<u>116,538</u>	<u>16,000</u>	<u>( 128,535)</u>	<u>88,144</u>
<b>Restricted funds</b>					
Lottery - Compassion in Action Project	2,238			( 2,238)	-
Sanctuary - Compassion in Action Project	3,000			( 3,000)	-
David Gibbons - Compassion in Action Project	500			( 500)	-
NFCT	1,250			( 1,250)	-
Peoples Health Trust	4,920			( 1,263)	3,657
Nicky Lauder Released June 2023	16,000		( 16,000)		-
Torbay Council	12,453			( 8,000)	4,453
Crowdfunder	4,537			( 4,537)	-
Devon Community Foundation	4,480			( 4,480)	-
Stagecoach Group	-	1,000		( 215)	785
Hope Foundation	-	100			100
	<u>49,377</u>	<u>1,100</u>	<u>( 16,000)</u>	<u>( 25,483)</u>	<u>8,995</u>
	<u>133,518</u>	<u>117,638</u>	<u>-</u>	<u>( 154,017)</u>	<u>97,139</u>

**BARTON ACORN YOUTH, COMMUNITY AND SPORTS CENTRE**

England & Wales - Charity number 300991

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# Accounts

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**Barton Acorn Youth, Community and Sports Centre**

**Financial Statements  
For the year ended 31 March 2023**

# Barton Acorn Youth, Community and Sports Centre

For the Year Ended 31 March 2023

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## Contents

	<b>Page</b>
Charity Information	1
Trustee's Report	2
Independent Examiners Report	3
Receipts and Payments Account	4
Statement of Assets and Liabilities	5
Notes to the Accounts	6-7

**Barton Acorn Youth, Community and Sports Centre**  
**Charity Information**  
**For the Year Ended 31 March 2023**

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**Trustees**

Mrs L Maxwell	Chair	Appointed 1 April 2022
Mrs E Sanson	Treasurer	Appointed 4 September 2023
Mr J Dudley		
Mr J George		Appointed 23 January 2023
Mrs L A Caldicott		Appointed 30 November 2022

**Registered Charity number**

300991

**Principal address**

Lummaton Cross  
Torquay  
Devon  
TQ2 8ET

**Independent examiner**

Accounting 4 Everything SW Limited  
13 Hyde Road  
Paignton  
Devon  
TQ4 5BW

**Bankers**

HSBC Bank PLC  
4 The Strand  
Torquay  
Devon  
TQ1 2AB

**Barton Acorn Youth, Community and Sports Centre**  
**Report of the Trustees**  
**For the Year Ended 31 March 2023**

---

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' 2015.

**Structure, Governance and Management**

**Governing document**

The charity is controlled by its governing document, a deed of trust on 24 October 1962 (as subsequently amended), and constitutes an unincorporated charity.

A Management Committee consisting of 3 honorary officers, between 5 and 10 ordinary members, one selected member from Torbay Council and one representative from Torbay Youth Service is responsible for administering and managing the charity.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Objectives and Activities**

**Objectives and aims**

The charity's objective is to provide educational, social and sporting facilities to the community and especially young people in order to develop their physical, mental and spiritual capabilities so that they may grow to full maturity as individuals and members of society and that their conditions may be improved.

The focus of the charity's activities continue to be providing a space for the youth and other members of the community to run workshops, events and participate in sporting activities.

The charity's objectives and funding do limit the activities of the Barton Acorn Youth, Community and Sports Centre in the Torquay area. The number of people helped by the charity and who use the facilities provided, is estimated at 6,000. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake,

**Financial Review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level which allows for any shortfalls in future funding. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities, while consideration is give to ways in which additional funds may be raised.

There are no restrictions on the charity's power to invest. The charity's investment policy is to invest surplus funds in liquid, or near liquid, assets with a low risk. The trustees are satisfied with the return on these investments.

**Report Approval**

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....

Mrs L Maxwell

**Barton Acorn Youth, Community and Sports Centre**  
**Independent Examiners Report**  
**For the Year Ended 31 March 2023**

---

I report on the accounts of the charity (number 306633) for the year ended 31 March 2023, which are set out on the following pages.

**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 Charity 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 Act;
- to follow procedures laid down in the General Directions given by the Charity Commission;
- to state whether particular matters have come to my attention.

**Basis of independent examiners statement**

My examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 examiners 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:

- a) to keep accounting records in accordance with section 130 of the Charities Act; and
- b) 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.



.....  
Date            04-Sep-23

Accounting 4 Everything SW Limited  
Chartered Accountants  
13 Hyde Road  
Paignton  
Devon  
TQ4 5BW

**Barton Acorn Youth, Community and Sports Centre**  
**Revenue Account**  
**For the Year Ended 31 March 2023**

	Unrestricted funds £	Restricted funds £	Total funds £	Total fund 2022 £
<b>Income</b>				
Grants	-	17,413	17,413	35,203
Donations	1,182	-	1,182	21,787
Activities for generating funds	116,728	-	116,728	75,330
Job Retention Scheme	-	-	-	10,283
Kickstart Scheme	-	-	-	10,231
Other Covid-19 Grants	-	-	-	4,000
	<u>117,910</u>	<u>17,413</u>	<u>135,323</u>	<u>156,834</u>
<b>Payments</b>				
Fundraising expenses	-	-	-	-
Costs of generating donations and legacies	1,386	-	1,386	2,157
Staff Costs	62,079	6,215	68,294	67,494
Rent	360	-	360	225
Rates and Water	3,607	-	3,607	2,049
Insurance	6,531	-	6,531	5,941
Heat and Light	22,306	-	22,306	17,981
Repairs and Maintenance	13,240	6,000	19,240	5,951
Cleaning	5,748	-	5,748	4,204
Training Costs	115	-	115	88
Telephone	1,386	-	1,386	1,055
Legal and Professional Fees	375	-	375	16,801
Independent Examiners Fees	700	-	700	700
Licences	477	-	477	545
Bank Charges	1,219	-	1,219	905
IT Expenditure	3,665	-	3,665	2,701
Sundry Expenses	167	-	167	197
Depreciation	6,916	-	6,916	7,975
	<u>130,276</u>	<u>12,215</u>	<u>142,491</u>	<u>136,969</u>
<b>Asset and Investment Purchases</b>				
Equipment	-	-	-	-
<b>Total Payments</b>	<u>130,276</u>	<u>12,215</u>	<u>142,491</u>	<u>136,969</u>
Surplus/(Deficit)	( 12,366)	5,198	( 7,168)	19,865
Transfer between funds	-	-	-	-
<b>NET INCOME LESS EXPENDITURE</b>	<u>( 12,366)</u>	<u>5,198</u>	<u>( 7,168)</u>	<u>19,865</u>

**Barton Acorn Youth, Community and Sports Centre**  
**Statement of Assets and Liabilities**  
**For the Year Ended 31 March 2023**

	Unrestricted funds £	Restricted funds £	Total funds £	Total fund 2022 £
<b>Fixed Assets</b>				
Tangible Assets	50,056		50,056	56,551
<b>Current Assets</b>				
Trade debtors	3,037		3,037	3,103
<b>Cash Funds</b>				
Current account	35,171	( 1,406)	33,765	43,198
Deposit account		50,782	50,782	44,179
	<u>35,171</u>	<u>49,377</u>	<u>84,548</u>	<u>87,377</u>
<b>Liabilities</b>				
Trade creditors	3,665		3,665	3,238
Taxes and social security	-		-	1,213
Accruals	456		456	1,894
	<u>4,122</u>	<u>-</u>	<u>4,122</u>	<u>6,345</u>
<b>Assets less Liabilities</b>	<u>84,141</u>	<u>49,377</u>	<u>133,518</u>	<u>140,686</u>
<b>Capital Account</b>				
Income funds brought forward	96,507	44,179	140,686	120,821
Excess for the year	( 12,366)	5,198	( 7,168)	19,865
<b>NET ASSETS</b>	<u>84,141</u>	<u>49,377</u>	<u>133,518</u>	<u>140,686</u>

Signed .....  
Trustee  
Date:

Signed .....  
Trustee  
Date:

**Barton Acorn Youth, Community and Sports Centre**  
**Notes to the Accounts**  
**For the Year Ended 31 March 2023**

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**1.1) Accounting Policies**

The accounts have been prepared in accordance with the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' 2015. and comply with the accounting requirements of the Charities Act 2011.

**1.2) Incoming Resources**

Income from the sale of goods and services derived from charitable activities and own produce is included in incoming resources in the period in which the charity is entitled to the receipt.

Income from donations and grants, including capital grants is included in incoming resources when these are receivable, except as follows:-

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until those conditions are met.

**1.3) Fixed Assets**

Tangible fixed assets, other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold Property	Straight line basis over the period of the lease (expires 2064)
Fixtures, Fittings and Equipment	25% reducing basis

**2) Number of employees**

The average monthly number of employees during the year were:

	2023	2022
Centre Manager	1	1
Centre Assistant	3	3
Youth Workers	2	2
Play Workers	0	0
	6	6

None of the trustees (or any persons connected with them) received any remuneration during the year, and none were reimbursed any costs incurred on the charity's behalf.

There were no employees whose annual remuneration was £60,000 or more.

**Barton Acorn Youth, Community and Sports Centre**  
**Notes to the Accounts**  
**For the Year Ended 31 March 2023**

**3) Fixed Assets**

	Leasehold Property £	Fixtures, Fittings & Equipment £	Total £
<b>Cost</b>			
At 1 April 2022	103,954	57,260	161,214
Additions		420	420
<b>At 31 March 2023</b>	<u>103,954</u>	<u>57,680</u>	<u>161,634</u>
<b>Depreciation</b>			
At 1 April 2022	60,253	44,410	104,663
Charge for year	3,690	3,225	6,916
<b>At 31 March 2023</b>	<u>63,943</u>	<u>47,635</u>	<u>111,579</u>
<b>Net Book Value</b>			
<b>At 31 March 2023</b>	<u>40,011</u>	<u>10,045</u>	<u>50,056</u>
At 31 March 2022	<u>43,701</u>	<u>12,850</u>	<u>56,551</u>

**4) Movement in Funds**

	At 31 March 2022	Received in year	Spent in year	At 31 March 2023
<b>Unrestricted funds</b>				
General fund	96,507	117,910	( 130,276)	84,141
	<u>96,507</u>	<u>117,910</u>	<u>( 130,276)</u>	<u>84,141</u>
<b>Restricted funds</b>				
Lottery - Compassion in Action Project	6,100		( 3,863)	2,238
Sanctuary - Compassion in Action Project	2,000	1,000		3,000
David Gibbons - Compassion in Action Project	500			500
NFCT	1,250			1,250
Peoples Health Trust	4,839	2,433	( 2,352)	4,920
Nicky Lauder	16,000			16,000
Torbay Council	8,953	3,500		12,453
Crowdfunder	4,537			4,537
Devon Community Foundation		4,480		4,480
TDA		6,000	( 6,000)	-
	<u>44,179</u>	<u>17,413</u>	<u>( 12,215)</u>	<u>49,377</u>
	<u><b>140,686</b></u>	<u><b>135,323</b></u>	<u><b>( 142,491)</b></u>	<u><b>133,518</b></u>

**BARTON ACORN YOUTH, COMMUNITY AND SPORTS CENTRE**

England & Wales - Charity number 300991

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# Accounts

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Charity Number 300991

**Barton Acorn Youth, Community and Sports Centre**

**Financial Statements  
For the year ended 31 March 2022**

# Barton Acorn Youth, Community and Sports Centre

For the Year Ended 31 March 2022

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## Contents

	Page
Charity Information	1
Trustee's Report	2
Independent Examiners Report	3
Receipts and Payments Account	4
Statement of Assets and Liabilities	5
Notes to the Accounts	6-7

**Barton Acorn Youth, Community and Sports Centre**  
**Charity Information**  
**For the Year Ended 31 March 2022**

---

**Trustees**

Mr J Dudley                      Chairman  
Mr S Darling  
Mr R Loxton

**Registered Charity number**

300991

**Principal address**

Lummaton Cross  
Torquay  
Devon  
TQ2 8ET

**Independent examiner**

Accounting 4 Everything SW Limited  
13 Hyde Road  
Paignton  
Devon  
TQ4 5BW

**Bankers**

HSBC Bank PLC  
4 The Strand  
Torquay  
Devon  
TQ1 2AB

**Barton Acorn Youth, Community and Sports Centre**  
**Report of the Trustees**  
**For the Year Ended 31 March 2022**

---

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' 2015.

**Structure, Governance and Management**

**Governing document**

The charity is controlled by its governing document, a deed of trust on 24 October 1962 (as subsequently amended), and constitutes an unincorporated charity.

A Management Committee consisting of 3 honorary officers, between 5 and 10 ordinary members, one selected member from Torbay Council and one representative from Torbay Youth Service is responsible for administering and managing the charity.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Objectives and Activities**

**Objectives and aims**

The charity's objective is to provide educational, social and sporting facilities to the community and especially young people in order to develop their physical, mental and spiritual capabilities so that they may grow to full maturity as individuals and members of society and that their conditions may be improved.

The focus of the charity's activities continue to be providing a space for the youth and other members of the community to run workshops, events and participate in sporting activities.

The charity's objectives and funding do limit the activities of the Barton Acorn Youth, Community and Sports Centre in the Torquay area. The number of people helped by the charity and who use the facilities provided, is estimated at 6,000. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake,

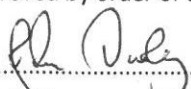
**Financial Review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level which allows for any shortfalls in future funding. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities, while consideration is give to ways in which additional funds may be raised.

There are no restrictions on the charity's power to invest. The charity's investment policy is to invest surplus funds in liquid, or near liquid, assets with a low risk. The trustees are satisfied with the return on these investments.

**Report Approval**

Approved by order of the board of trustees on 5/12/2022 and signed on its behalf by:

  
.....  
Mr J Dudley

**Barton Acorn Youth, Community and Sports Centre**  
**Independent Examiners Report**  
**For the Year Ended 31 March 2022**

---

I report on the accounts of the charity (number 306633) for the year ended 31 March 2022, which are set out on the following pages.

**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 Charity 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 Act;
- to follow procedures laid down in the General Directions given by the Charity Commission;
- to state whether particular matters have come to my attention.

**Basis of independent examiners statement**

My examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 examiners 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:
  - a) to keep accounting records in accordance with section 130 of the Charities Act; and
  - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.



.....  
Date 29-Nov-22

Accounting 4 Everything SW Limited  
Chartered Accountants  
13 Hyde Road  
Paignton  
Devon  
TQ4 5BW

**Barton Acorn Youth, Community and Sports Centre**  
**Revenue Account**  
**For the Year Ended 31 March 2022**

	Unrestricted funds £	Restricted funds £	Total funds £	Total fund 2021 £
<b>Income</b>				
Grants	-	35,203	35,203	23,728
Donations	-	21,787	21,787	-
Activities for generating funds	75,330		75,330	5,224
Job Retention Scheme	10,283		10,283	59,528
Kickstart Scheme	10,231		10,231	-
Other Covid-19 Grants	4,000		4,000	44,343
	99,844	56,990	156,834	132,823
<b>Payments</b>				
Fundraising expenses	-		-	72
Costs of generating donations and legacies	2,157		2,157	842
Staff Costs	57,971	9,523	67,494	66,568
Rent	225		225	150
Rates and Water	2,049		2,049	3,182
Insurance	5,941		5,941	5,830
Heat and Light	17,981		17,981	5,386
Repairs and Maintenance	5,951		5,951	3,854
Cleaning	4,204		4,204	1,406
Training Costs	88		88	-
Telephone	1,055		1,055	3,144
Legal and Professional Fees	2,456	14,345	16,801	2,560
Independent Examiners Fees	700		700	750
Licences	545		545	210
Bank Charges	905		905	736
IT Expenditure	2,701		2,701	1,056
Sundry Expenses	197		197	682
Depreciation	7,975		7,975	5,807
	113,101	23,868	136,969	102,235
<b>Asset and Investment Purchases</b>				
Equipment			-	
<b>Total Payments</b>	113,101	23,868	136,969	102,235
Surplus/(Deficit)	( 13,257)	33,122	19,865	30,588
Transfer between funds	-	-	-	-
<b>NET INCOME LESS EXPENDITURE</b>	( 13,257)	33,122	19,865	30,588

**Barton Acorn Youth, Community and Sports Centre**  
**Statement of Assets and Liabilities**  
**For the Year Ended 31 March 2022**

	Unrestricted funds £	Restricted funds £	Total funds £	Total fund 2021 £
<b>Fixed Assets</b>				
Tangible Assets	56,551		56,551	53,743
<b>Current Assets</b>				
Trade debtors	3,103		3,103	
<b>Cash Funds</b>				
Current account	43,198		43,198	51,556
Deposit account		44,179	44,179	18,000
	<u>43,198</u>	<u>44,179</u>	<u>87,377</u>	<u>69,556</u>
<b>Liabilities</b>				
Trade creditors	3,238		3,238	678
Taxes and social security	1,213		1,213	750
Accruals	1,894		1,894	1,050
	<u>6,345</u>		<u>6,345</u>	<u>2,478</u>
<b>Assets less Liabilities</b>	<u>96,507</u>	<u>44,179</u>	<u>140,686</u>	<u>120,821</u>
<b>Capital Account</b>				
Income funds brought forward	109,764	11,057	120,821	90,233
Excess for the year	13,257)	33,122	19,865	30,588
<b>NET ASSETS</b>	<u>96,507</u>	<u>44,179</u>	<u>140,686</u>	<u>120,821</u>

Signed

Trustee

Date:

*John Doherty*  
*John Doherty*  
 5/12/22

Signed

Trustee

Steve

Darling

Date:

5/12/22

**Barton Acorn Youth, Community and Sports Centre**  
**Notes to the Accounts**  
**For the Year Ended 31 March 2022**

---

**1.1) Accounting Policies**

The accounts have been prepared in accordance with the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' 2015, and comply with the accounting requirements of the Charities Act 2011.

**1.2) Incoming Resources**

Income from the sale of goods and services derived from charitable activities and own produce is included in incoming resources in the period in which the charity is entitled to the receipt.

Income from donations and grants, including capital grants is included in incoming resources when these are receivable, except as follows:-

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until those conditions are met.

**1.3) Fixed Assets**

Tangible fixed assets, other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold Property	Straight line basis over the period of the lease (expires 2064)
Fixtures, Fittings and Equipment	25% reducing basis

**2) Number of employees**

The average monthly number of employees during the year were:

	2022	2021
Centre Manager	1	1
Centre Assistant	3	3
Youth Workers	2	1
Play Workers	0	0
	6	5

None of the trustees (or any persons connected with them) received any remuneration during the year, and none were reimbursed any costs incurred on the charity's behalf.

There were no employees whose annual remuneration was £60,000 or more.

**Barton Acorn Youth, Community and Sports Centre**  
**Notes to the Accounts**  
**For the Year Ended 31 March 2022**

**3) Fixed Assets**

	Leasehold Property £	Fixtures, Fittings & Equipment £	Total £
<b>Cost</b>			
At 1 April 2021	103,954	46,477	150,431
Additions		10,783	10,783
<b>At 31 March 2022</b>	<u>103,954</u>	<u>57,260</u>	<u>161,214</u>
<b>Depreciation</b>			
At 1 April 2021	56,562	40,126	96,688
Charge for year	3,691	4,284	7,975
<b>At 31 March 2022</b>	<u>60,253</u>	<u>44,410</u>	<u>104,663</u>
<b>Net Book Value</b>			
<b>At 31 March 2022</b>	<u>43,701</u>	<u>12,850</u>	<u>56,551</u>
At 31 March 2021	<u>47,392</u>	<u>6,351</u>	<u>53,743</u>

**4) Movement in Funds**

	At 31 March 2021	Received in year	Spent in year	At 31 March 2022
<b>Unrestricted funds</b>				
General fund	109,764	99,844	( 113,101)	96,507
	<u>109,764</u>	<u>99,844</u>	<u>( 113,101)</u>	<u>96,507</u>
<b>Restricted funds</b>				
Lottery - Compassion in Action Project	-	9,900	( 3,800)	6,100
Sanctuary - Compassion in Action Project	-	2,000	-	2,000
David Gibbons - Compassion in Action Project	-	500	-	500
NFCT	-	1,250	-	1,250
Peoples Health Trust	11,057	2,433	( 8,651)	4,839
Nicky Lauder	-	16,000	-	16,000
Torbay Council	-	12,320	( 3,367)	8,953
Sports England	-	8,050	( 8,050)	-
Crowdfunder	-	4,537	-	4,537
	<u>11,057</u>	<u>56,990</u>	<u>( 23,868)</u>	<u>44,179</u>
	<u><u>120,821</u></u>	<u><u>156,834</u></u>	<u><u>( 136,969)</u></u>	<u><u>140,686</u></u>

**BARTON ACORN YOUTH, COMMUNITY AND SPORTS CENTRE**

England & Wales - Charity number 300991

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# Accounts

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Acorn Youth, Community and Sports Centre

Trustees' Report and Unaudited Financial Statements

For the Year Ended 31 March 2021

**Acorn Youth, Community and Sports Centre  
Contents**

	<b>Page</b>
Charity Information	1
Trustee Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 13

**Acorn Youth, Community and Sports Centre  
Legal and Administrative Information**

**Trustees**

Mr J Dudley (Chairman)  
Mr S Darling  
Mr R Loxton

**Charity Number**

300991

**Principal Address**

Lummaton Cross  
Torquay  
Devon  
TQ2 8ET

**Independent Examiner**

Mrs S Loxton  
Accounts Investigations Ltd  
8 Queensway Crescent  
Shiphay  
Torquay  
Devon  
TQ2 6DH

**Bankers**

HSBC Bank PLC  
4 The Strand  
Torquay  
Devon  
TQ1 2AB

**Acorn Youth, Community and Sports Centre  
Trustees' Report**  
For the year ended 31 March 2021

The trustees present their report and financial statements for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Trust Deed, the Charities Act 1993 (as amended) and the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005.

**Structure, Governance and Management**

The charity is constituted by a charitable trust deed on 24 October 1962, as subsequently amended and is registered charity No 300991.

The trustees who served during the year were:

Mr J Dudley (Chairman)  
Mr S Darling  
Mr R Loxton

A Management Committee consisting of 3 honorary officers, between 5 and 10 ordinary members, one selected member from Torbay Council and one representative from Torbay Youth Service is responsible for administering and managing the charity.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

**Objectives and Activities**

The charity's objects are to provide educational, social and sporting facilities to the community and especially young people in order to develop their physical, mental and spiritual capabilities so that they may grow to full maturity as individuals and members of society and that their conditions may be improved.

How the charity's activities deliver public benefit:

The charity's main activities and those who it tries to help are described above. The focus of the charity's activities continued to be providing a space for the youth and other members of the community to run workshops, events and participate in sporting activities.

The charity's objects and funding limit the activities of the Acorn Youth, Community and Sports Centre in the Torquay area. The number of people helped by the charity and who use the facilities provided, is estimated at 6,000. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake

**Acorn Youth, Community and Sports Centre**  
**Trustees' Report (continued)**  
For the year ended 31 March 2021

**Achievements and Performance**

**Financial Review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level which allows for any shortfalls in future funding. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue and charity's current activities while consideration is given to ways in which additional funds may be raised.

There are no restrictions on the Charity's power to invest. The Charity's investment policy is to invest surplus funds in liquid, or near liquid, assets with a low risk. The Trustees are satisfied with the return on these investments.

On behalf of the board of Trustees



**Mr J Dudley**  
Trustee/Chairman  
Dated 20 December 2021

**Acorn Youth, Community and Sports Centre**  
**Independent Examiner's Report**  
To the Trustees of Acorn Youth, Community and Sports Centre

I report on the financial statements of the charity for the year ended 31 March 2021. Which are set out on pages 5 – 13.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (as amended) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the financial statements under section 43 of the 1993 Act (as amended)
- (ii) to follow the procedures laid down in the general directions given by the Charity Commission under section 43 (7) (b) of the 1993 Act (as amended); and
- (iii) to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as 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 financial statements 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;

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 41 of the 1993 Act (as amended); and
  - (ii) to prepare financial statements which accord with the accounting records and comply with accounting requirements of the 1993 Act (as amended);have not been met; or
- (b) to which, in my opinion , attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Mrs S Loxton  
Accounts Investigations Limited

Date 20 December 2021

8 Queensway Crescent  
Shiphay Torquay  
Devon TQ2 6DH

**Acorn Youth, Community and Sports Centre**  
**Statements of Financial Activities**  
including Income and Expenditure Account  
for the Year Ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b><u>Incoming resources from generated funds</u></b>					
Activities for generating funds	2	5,224	-	5,224	101,258
Government Grants Received	3	103,871	-	103,871	-
		<u>109,095</u>	<u>-</u>	<u>109,095</u>	<u>101,258</u>
Income resources from charitable activities	4	6,135	17,593	23,728	43,575
<b>Total incoming resources</b>		<u>115,230</u>	<u>17,593</u>	<u>132,823</u>	<u>144,833</u>
<b><u>Resources expended</u></b>					
<b>Costs of generating funds</b>					
Costs of generating donations and legacies		842	-	842	1,604
Fundraising trading :costs of goods sold	2	72	-	72	2,260
		<u>914</u>	<u>-</u>	<u>914</u>	<u>3,864</u>
<b>Charitable activities</b>					
Youth and community work		84,035	16,536	100,571	137,531
Governance costs		750	-	750	750
<b>Total resources expended</b>	5	<u>85,699</u>	<u>16,536</u>	<u>102,235</u>	<u>142,145</u>
<b>Net outgoing resources before transfers</b>		<u>29,531</u>	<u>1,057</u>	<u>30,588</u>	<u>2,688</u>
Gross transfers between funds		-	-	-	-
<b>Net income/(expenditure) for the year</b>					
<b>Net movements in funds</b>		29,531	1,057	30,588	2,688
Fund balance at 1 April 2020		80,233	10,000	90,233	87,545
<b>Fund balances at 31 March 2021</b>		<u>109,764</u>	<u>11,057</u>	<u>120,821</u>	<u>90,233</u>

**Acorn Youth, Community and Sports Centre**  
**Balance Sheet**  
as at 31 March 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed Assets</b>					
Tangible assets	10		53,743		59,550
<b>Current Assets</b>					
Debtors	11	-		1,470	
Cash at bank and in hand		69,556		35,861	
		<u>69,556</u>		<u>37,331</u>	
<b>Creditors: amounts falling due within one year</b>	12	(2,478)		(6,648)	
<b>Net Current Assets</b>			<u>67,078</u>		<u>30,683</u>
<b>Total assets less current liabilities</b>			<u>120,821</u>		<u>90,233</u>
<b>Income Funds</b>					
Restricted Funds	13		11,057		10,000
Unrestricted Funds	14		109,764		80,233
			<u>120,821</u>		<u>90,233</u>

The financial statements were approved by the Trustee on 20 December 2021

**Mr J Dudley**  
Trustee/Chairman

**Acorn Youth, Community and Sports Centre**  
**Notes to the Accounts**  
for the year ended 31 March 2021

**1. Accounting Policies**

**1.1 Basis of Preparation**

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with applicable accounting standards the Statement of Recommended Practice, "Accounting and Reporting to Charities" issued in March 2005 and the Charities Act 1993 (as amended).

**1.2 Incoming Resources**

**Commercial trading activities:**

Income from sale of goods and services derived from charitable activities and own produce is included in incoming resources in the period in which the charity is entitled to receipt.

**Donations and Grants:**

Income from donations and grants including capital grants is included in incoming resources when these are receivable, except as follows:

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for a particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

**Intangible Income:**

Intangible income, comprising donating services, is included in incoming resources at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised when there is no financial cost borne by a third party.

**Interest Receivable:**

Interest receivable is included in incoming resources when receivable by the Charity.

**Acorn Youth, Community and Sports Centre**  
**Notes to the Accounts (continued)**  
For the Year ended 31 March 2021

**1.3 Resources Expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and have been included in those cost categories. Certain other costs, which are attributable to more than one activity are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff in those activities.

**Support Costs**

Support costs incurred wholly or mainly in support of expenditure on the objects of the Charity, and being an integral part of the cost of carrying out the direct charitable objectives, are separately analysed within Charitable Expenditure in the Statement of Financial Activities.

**Governance Costs**

Costs relating to the management and administration of the charity are separately analysed within Charitable Expenditure in Statement of Financial Activities. No remuneration or expenses were paid to the Trustees during the year.

**1.4 Tangible Fixed Assets and Depreciation**

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property	On a straight line basis over the remaining period of the lease (expires in 2064)
Fixtures fittings & Equipment	25% per annum on a reducing balance basis

**1.5 Leasing and Hire Purchase Commitments**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

**2. Activities for Generating Funds.**

	2021	2020
	£	£
Activities for generating funds	5,224	101,258
Fundraising trading: costs of goods sold	(72)	(2,260)
<b>Net activities for generating funds</b>	<u>5,152</u>	<u>98,998</u>

**Acorn Youth, Community and Sports Centre**  
**Notes to the Accounts (continued)**  
For the Year Ended 31 March 2021

**3. Government Grants Received**

	2021	2020
	£	£
Job Retention Scheme	59,528	-
Other Covid19 Grants	44,343	-
	<u>103,871</u>	<u>-</u>

**4. Incoming Resources from Charitable Activities**

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Grants received	6,135	17,593	23,728	43,575

**5. Total Resources Expended**

	Staff costs	Depreciation	Other costs	Total 2020	Total 2019
	£	£	£	£	£
<b>Costs of generating funds</b>					
costs of generating donations and legacies	-	-	842	842	1,604
Fundraising trading: costs of goods Sold	-	-	72	72	2,260
Total	<u>-</u>	<u>-</u>	<u>914</u>	<u>914</u>	<u>3,864</u>
<b>Charitable activities</b>					
Youth & Community work					
Support costs	66,568	5,807	28,196	100,571	137,531
Governance costs	-	-	750	750	750
	<u>66,568</u>	<u>5,807</u>	<u>29,860</u>	<u>102,235</u>	<u>142,145</u>

Governance costs includes payment to the independent examiners of £750 (2020 £750) for independent examination fees. Costs of £250 (2020 £250) were also paid to the independent examiners for other services provided such as preparation of accounts and book keeping advice.

**Acorn Youth, Community and Sports Centre**  
**Notes to the Accounts (continued)**  
For the Year ended 31 March 2021

**6. Support Costs**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Rent	150	360
Rates and Water	3,182	2,436
Insurance	5,830	3,468
Heat and Light	5,386	13,122
Repairs and Maintenance	3,854	14,824
Cleaning	1,406	2,144
Training costs	-	49
Telephone and Fax	3,144	2,864
Legal and Professional Fees	2,560	6,661
Licences	210	308
Bank Charges	736	1,176
IT expenditure	1,056	1,301
Sundry expenses	682	2,436
Overheads costs total	<u>28,196</u>	<u>51,149</u>
Staff Costs	66,568	79,869
Depreciation	5,807	6,513
	<u>100,571</u>	<u>137,531</u>

**7. Governance Costs**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other governance costs comprise:		
Independent examiners fees	750	750
	<u>750</u>	<u>750</u>

**8. Trustees**

None of the trustees (or any persons connected with them) received any remuneration during the year, and none were reimbursed any costs incurred on the charity's behalf.

**Acorn Youth, Community and Sports Centre**  
**Notes to the Accounts (continued)**  
For the Year ended 31 March 2021

**9. Employees**

**Number of employees**

The average monthly number of employees during the year were:

	2021 number	2020 number
Centre Manager	1	1
Centre Assistant	3	3
Youth Workers	1	3
Play Workers	0	1
	5	8

**Employment costs**

	2021 £	2020 £
Wages and salaries	66,568	79,869

There were no employees whose annual remuneration was £60,000 or more.

**10. Tangible Fixed Assets**

	Land and buildings £	Fixtures fittings & equipment £	Total £
<b>Cost</b>			
At 1 April 2020	103,954	46,477	150,431
Additions	-	-	-
<b>At 31 March 2021</b>	103,954	46,477	150,431
<b>Depreciation</b>			
At 1 April 2020	52,871	38,010	90,881
Charge for year	3,691	2,116	5,807
<b>At 31 March 2021</b>	56,562	40,126	96,688
<b>Net book value</b>			
At 31 March 2021	47,392	6,351	53,743
At 31 March 2020	51,083	8,467	59,550

**Acorn Youth, Community and Sports Centre**  
**Notes to the Accounts (continued)**  
For the year ended 31 March 2021

<b>11. Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade Debtors	-	1,470
	<u>-</u>	<u>1,470</u>
<b>12. Creditors :Amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade Creditors	678	572
Taxes and social security costs	750	3,076
Accruals	1,050	3,000
	<u>2,478</u>	<u>6,648</u>

**13. Restricted Funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020	Incoming	Movement in Funds Resources Expended	Transfer	Balance 31 March 2021
	£	£	£	£	£
Lottery	-	8,510	(8,510)	-	-
Sanctuary	-	2,000	(2,000)	-	-
Sanctuary R Space	-	1,000	(1,000)	-	-
Peoples Health Trust Garden Project	10,000	6,083	(5,026)	-	11,057
	<u>10,000</u>	<u>17,593</u>	<u>(16,536)</u>	<u>-</u>	<u>11,057</u>

Acorn Youth, Community and Sports Centre  
Notes to the Accounts (continued)  
For the Year Ended 31 March 2021

14. Analysis of Net Assets between Funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2021 are represented by:			
Tangible fixed assets	53,743	-	53,743
Current assets	58,499	11,057	69,556
Creditors: amounts falling due within one year	(2,478)	-	(2,478)
	<u>109,764</u>	<u>11,057</u>	<u>120,821</u>