

REGISTERED CHARITY NUMBER: 301918

**Report of the Trustees and  
Unaudited Financial Statements  
for the Period 1 January 2020 to 31 March 2021  
for  
Pokesdown Community Youth Centre**

Ward Goodman  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

**Pokesdown Community Youth Centre**

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for the Period 1 January 2020 to 31 March 2021**

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**Pokesdown Community Youth Centre**  
**Report of the Trustees**  
**for the Period 1 January 2020 to 31 March 2021**

The trustees present their report with the financial statements of the charity for the period 1 January 2020 to 31 March 2021. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Bournemouth YMCA was the sole trustee throughout the year and the Charity runs the Pokesdown Community Youth Centre. Appointment of the Trustee was made by a Charity Commission Scheme dated 21 November 2000. Strategic decisions are made by the Board of Trustees of Bournemouth YMCA, with the chairman holding the casting vote.

The objective of the charity as set out in the constitution is: -

To help educate boys and girls through their leisure time activities and so to develop their physical, mental, and spiritual capacities that they may grow to full maturity as individuals and members of society and their conditions of life may be improved.

The Trustees have had regard to Charity Commission guidance on public benefit.

The Trustees extended the accounting period to align with YMCA Bournemouth's accounting period and this report covers fifteen months from 1 January 2020 to 31 March 2021.

## **Pokesdown Community Youth Centre**

### **Report of the Trustees for the Period 1 January 2020 to 31 March 2021**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Pokesdown Community Youth Centre continues to operate as a youth centre in the Southbourne area of Bournemouth. Pokesdown is one of the oldest youth clubs in the country and thousands of young people have benefited over 100+ years.

Pokesdown Youth Centre provides a safe place for young people to go, providing positive opportunities for them to develop personal and social/interpersonal skills. They are supported by trained youth workers, who are able to advise, encourage and work with young people at a critical time in their lives, to maximise their potential.

During 2020/21, the COVID-19 pandemic disrupted operations generally and social distancing measures and Government restrictions affected youth work specifically. However, open youth work sessions were able to meet remotely online when unable to meet face to face. Although numbers of young people were high at the start of the year, numbers decreased over the course of the pandemic. With lower numbers returning as open sessions resumed, there are plans in place to extend the work in the Pokesdown and Southbourne areas in 2021, and we have two students from Moorlands Bible College supporting the youth workers in the development of the work with young people.

The YMCA Bournemouth holiday club provision was also adversely affected by COVID-19 restrictions, but it is anticipated that these will also recommence in the summer of 2021. Pokesdown Community Youth Centre achieved only income of £479 for February 2020 half-term compared with £5,484 in 2019 and a budget for the 15 months of £4,320.

Lettings of premises help to make the centre financially viable when not in use by the youth team or for holiday activities. The charity was fortunate in that most regular hirers continued to honour their financial commitments although ad hoc lettings reduced throughout the pandemic. Income from lettings amounted to £20,509 for the 15-month period compared with a budget of £28,730.

We were pleased to welcome and accommodate The Redeemed Christian Church of God, New Beginning Chapel Bournemouth, who meet regularly for their services on Sundays, an energetic Church for adults/juniors.

Also, we are pleased to be able to work with a Mr Glen Nicholls, an individual who produces/mixes/composes music for the film, game and motion picture industry. Glen hires the upstairs Sound Room on a permanent basis, even during the period of lockdown.

The Hall bookings continue to grow with regular hirers preferred to one-off events, and we hope also to build on this centre being a location where our popular YMCA Training Courses are delivered.

The great value School Holiday Club programme for 5-10 years has been resurrected, post-Covid, and we are positive of a full house once again for the promoted sessions.

We express our thanks to Millie Heriot-Spence for her invaluable professionalism in dealing with all room hirers and their arrangements.

## **Pokesdown Community Youth Centre**

### **Report of the Trustees for the Period 1 January 2020 to 31 March 2021**

#### **FINANCIAL REVIEW**

##### **Financial position**

In 2020/21, the charity experienced a net loss for the 15-month period of £10,466 (£1,763 surplus for the year 2019) and a decrease in reserves to £75,762, of which £36,248 are restricted. Reserves are held for the furtherance of the development of the activities of Pokesdown Community Youth Centre and its premises.

The Battersby Trust have continued to help secure youth work in the Pokesdown area with funding of £7,500 released through the 15-month period. Awards for all funding was also provided for non-formal education in the form of youth work of £7,487.

In addition, the charity was able to claim a Local Government restriction grant of £10,000 due to the pandemic and Job Retention Scheme grants of £2,260 for staff, who were furloughed.

Bournemouth YMCA were proactive in increasing resources to the fund-raising team throughout the period to ensure the on-going sustainability of the charity. The charity undertakes its own fund-raising activities and does not use the services of a professional fundraiser or commercial participator. In doing so, it provides information to individuals who express an interest in donating to the charity or leaving a legacy, but it does not directly canvas individuals for fundraising purposes but relies on Charitable Trusts for financial support.

YMCA Bournemouth is registered with the Chartered Institute of Fundraising and has produced a fundraising strategy for the future, and has recently appointed a new Fundraising Manager, with vast experience in the charity sector. During 2020/21, the charity has received no complaints in respect of the charity's fundraising activities.

Once the effects of the pandemic were apparent, the Trustees took steps to minimise expenditure in the year, where practicable, and total expenditure in the 15-month period was £58,770 compared to budgeted expenditure of £62,694. However, all financial commitments were met, all compliance works completed and only one small bad debt written off, being £74. There was no capital investment in the centre in this financial year.

The Trustees consider that the financial performance reflects the activity undergone in the period and continue to be satisfied that future benefits will be derived from them.

This report is a fair review of Pokesdown Community and Youth Centre's business and is in accordance with the SORP.

#### **FUTURE PLANS**

Ongoing promotion of the community hall, youth areas and music facilities will continue to help find regular income streams, which will enable the sustainability of the youth work. Continuing holiday activity income will also support the centre as well as offering additional services to the young people in the Pokesdown and Southbourne areas.

The Trustees are committed to focussing on the Christian ethos of the Charity and develop and expand this area as a support mechanism to the youth work.

As a result of the coronavirus in 2020, the Trustees followed Government guidance to close non-essential services in late March 2020. The impact of COVID-19 has been considerable on the charity but the resulting loss of income for the year has been largely mitigated by Government grant funding and a reduction in expenditure. The Trustees are grateful for the support of funders, in order that online support was offered to young people throughout the closure.

In conclusion, the Trustees would like to record their thanks to everyone involved and committed to the Charity, who tirelessly and sacrificially give of themselves for the benefit of others, and to the youth workers who have responded so effectively to the challenges brought by the pandemic.

## **Pokesdown Community Youth Centre**

### **Report of the Trustees for the Period 1 January 2020 to 31 March 2021**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Bournemouth YMCA are the sole trustees of the Charity.

Bournemouth YMCA is governed by its Memorandum and Articles of Association. Trustees are elected Full Members of the Association at the Annual General Meeting. The Board of Trustees have power of co-option, up to one third of its numbers during the year and such person co-opted are eligible for election at the next AGM. The Charity was further strengthened during the year with the appointment of new Trustees, who work within the local community and have specific skill sets identified by the Board, each bringing a high degree of professional skill in work with young people and mental health issues.

##### **Structure of Group**

Bournemouth YMCA (Company No. 3817056 and Charity No. 1078728) act as the parent to Pokesdown Community Youth Centre. Full consolidated accounts for these two entities along with other group member Townsend Youth Partnership (Company No. 04236016 and Charity No. 1093213) can be found in the accounts section of the Bournemouth YMCA page on the Charity Commission.

##### **Risk management**

The major risks during the period were to the funding of the youth work, which is now secured for five years, which ensures the financial viability in the medium term. The COVID-19 pandemic in 2020 resulted in a high risk to the charity and was reflected in the Risk Register and additional grant funding applications were made to sustain the charity through this time.

The continual updating of Policies and Procedures remained a key priority, together with the Risk Register.

A review of the major risks to which the charity is exposed has been undertaken and systems established to mitigate those risks.

##### **KPI's**

Key Performance Indicators are set for the department and are regularly reviewed. The Youth Service also monitor to ensure quality of performance by the youth team.

Annual Appraisals are undertaken which allows for a continuing assessment of performance and corrective action if required.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

301918

##### **Principal address**

Delta House  
56 Westover Road  
Bournemouth  
Dorset  
BH1 2BS

**Pokesdown Community Youth Centre**

**Report of the Trustees  
for the Period 1 January 2020 to 31 March 2021**

**Trustees**

Bournemouth YMCA

S Marsh

D Williams

I A Terry

E A Bundred (resigned 24.3.2021)

R F Elms

C R Hartland

A Dobbins

S Potterton

M Petrauskas

E Cowley

**Independent Examiner**

Ward Goodman

4 Cedar Park

Cobham Road

Ferndown Industrial Estate

Wimborne

Dorset

BH21 7SF

Approved by order of the board of trustees on 22/9/21 and signed on its behalf by:



.....  
R F Elms - Trustee

**Independent Examiner's Report to the Trustees of  
Pokesdown Community Youth Centre**

**Independent examiner's report to the trustees of Pokesdown Community Youth Centre**

I report to the charity trustees on my examination of the accounts of Pokesdown Community Youth Centre (the Trust) for the period 1 January 2020 to 31 March 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

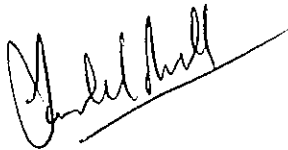
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



J M Rodd  
BSc FCA FCCA  
Ward Goodman  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH121 7SF

Date: 15 November 2021



Pokesdown Community Youth Centre

Statement of Financial Activities  
for the Period 1 January 2020 to 31 March 2021

				Period 1.1.20 to 31.3.21 Total funds £	Year Ended 31.12.19 Total funds £
	Notes	Unrestricted fund £	Restricted funds £		
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	27,247	-	27,247	11,728
Other trading activities	4	20,988	-	20,988	25,532
Investment income	5	69	-	69	155
<b>Total</b>		<u>48,304</u>	<u>-</u>	<u>48,304</u>	<u>37,415</u>
<b>EXPENDITURE ON</b>					
Charitable activities					
Charitable activity		58,770	-	58,770	35,652
<b>NET INCOME/(EXPENDITURE)</b>		<u>(10,466)</u>	<u>-</u>	<u>(10,466)</u>	<u>1,763</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		49,980	36,248	86,228	84,465
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>39,514</u></u>	<u><u>36,248</u></u>	<u><u>75,762</u></u>	<u><u>86,228</u></u>


The notes form part of these financial statements

**Pokesdown Community Youth Centre**

**Balance Sheet  
31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	42,077	-	42,077	43,560
<b>CURRENT ASSETS</b>					
Debtors	11	1,299	-	1,299	1,408
Cash at bank		25,451	36,248	61,699	77,589
		<u>26,750</u>	<u>36,248</u>	<u>62,998</u>	<u>78,997</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(29,313)	-	(29,313)	(36,329)
<b>NET CURRENT ASSETS</b>		<u>(2,563)</u>	<u>36,248</u>	<u>33,685</u>	<u>42,668</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>39,514</u>	<u>36,248</u>	<u>75,762</u>	<u>86,228</u>
<b>NET ASSETS</b>		<u>39,514</u>	<u>36,248</u>	<u>75,762</u>	<u>86,228</u>
<b>FUNDS</b>	13				
Unrestricted funds				39,514	49,980
Restricted funds				36,248	36,248
<b>TOTAL FUNDS</b>				<u>75,762</u>	<u>86,228</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22.10.21 and were signed on its behalf by:

  
 .....  
 R F Elms - Trustee

The notes form part of these financial statements

## **Pokesdown Community Youth Centre**

### **Notes to the Financial Statements for the Period 1 January 2020 to 31 March 2021**

#### **1. LEGAL FORM**

Pokesdown Community Youth Centre is a registered charity, registration number 301918, registered in the United Kingdom. The registered address of the charity is Delta House, 56 Westover Road, Bournemouth, Dorset, BH1 2BS. The nature of the charity's operations and principal activities are described in the Trustees' annual report.

#### **2. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

These accounts are compliant with Update Bulletin 1 and FRS 102 Section 1A.

##### **Name of parent of group**

These financial statements are consolidated in the financial statements of Bournemouth Young Men's Christian Association.

The financial statements of Bournemouth Young Men's Christian Association (Charity no. 1078728) may be obtained from the Charity Commission.

##### **Critical accounting judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Freehold land has not been depreciated because the trustees consider the high level of ongoing maintenance extends the life of the asset for an indefinite period. The trustees have considered whether any impairment has occurred and are not aware of any events or matters (such as damage or exceptional deterioration) that will require a write down against the carrying value of the property.

Following review of fixed assets in the year the depreciation rate has been changed from the start of this period in relation to fixtures and fittings. The new policy is detailed in the depreciation and amortisation accounting policy below.

##### **Changes in length of reporting period**

The length of the financial reporting period has been extended in the year to cover the 15 month period from 1 January 2020 to 31 March 2021. The change was made as a group decision with the parent company Bournemouth Young Men's Christian Association (registered company no. 03817056) in order to bring the accounting period in line with the tax year and for consistency with other registered social housing providers. There is nothing in the charity constitution to prevent an extension of the reporting period and the decision was minuted in a meeting of directors. Comparative figures in the accounts cover a 12 month period and therefore comparative amounts presented in the accounts (including the related notes) are not entirely comparable.

##### **Income**

###### **Donations**

Donations and grants are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Period 1 January 2020 to 31 March 2021**

**2. ACCOUNTING POLICIES - continued**

**Income**

**Grants receivable**

Grants (including government grants) are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

**Other trading activities**

Fees receivable and charges for services are accounted for in the period in which the service is provided.

**Investment income**

Investment income is recognised on a receivable basis.

**Charitable activities**

Income from charitable activities includes income recognised as earned (as the related goods or services are provided).

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Charitable activities**

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

**Support costs**

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

**Governance costs**

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and Trustee's meetings and reimbursed expenses.

**Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost.

**Depreciation and amortisation**

The depreciation policy for fixtures and fittings was modified in the 2019 financial statements effective from 1 January 2019 following review by the trustees. Fixtures and fittings brought forward at the 1 January 2019 are now depreciated on a four year straight line basis using the net book value brought forward as at 1 January 2019.

Any new additions after this date are depreciated at cost over the useful economic life of the asset. All the depreciation policies for new additions from the 1 January 2019 are summarised below.

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Period 1 January 2020 to 31 March 2021**

**2. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Furniture and equipment	4 year Straight Line
Land	not depreciated

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Trade debtors**

Debtors with no stated interest rate and receivable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Cash at bank and in hand**

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

**Trade creditors**

Creditors with no stated interest rate and payable within one year are recorded at transaction price.

**3. DONATIONS AND LEGACIES**

	Period 1.1.20 to 31.3.21 £	Year Ended 31.12.19 £
Donations	7,500	6,000
Grants	19,747	5,728
	<u>27,247</u>	<u>11,728</u>

£12,260 was received in income from government grants as detailed in the breakdown below.

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Period 1 January 2020 to 31 March 2021**

**3. DONATIONS AND LEGACIES - continued**

Grants received, included in the above, are as follows:

	Period 1.1.20 to 31.3.21 £	Year Ended 31.12.19 £
Awards for All	7,487	5,728
Government Grant - Covid-19	10,000	-
Government Grant - Job Retention Scheme	2,260	-
	<u>19,747</u>	<u>5,728</u>

**4. OTHER TRADING ACTIVITIES**

	Period 1.1.20 to 31.3.21 £	Year Ended 31.12.19 £
Rental income	20,509	20,048
Holiday activities	479	5,484
	<u>20,988</u>	<u>25,532</u>

**5. INVESTMENT INCOME**

	Period 1.1.20 to 31.3.21 £	Year Ended 31.12.19 £
Interest receivable - trading	69	155
	<u>69</u>	<u>155</u>

**6. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Charitable activity	18	2,208	2,226
	<u>18</u>	<u>2,208</u>	<u>2,226</u>

**Examiner Remuneration**

Remuneration for Independent Examination and accounts for the year totalled £2,382 (2019 - £2,334).

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Period 1 January 2020 to 31 March 2021**

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 March 2021 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 March 2021 nor for the year ended 31 December 2019.

**8. STAFF COSTS**

	Period 1.1.20 to 31.3.21 £	Year Ended 31.12.19 £
Wages and salaries	12,349	10,113
	<u>12,349</u>	<u>10,113</u>

Staff costs are recharged amounts from the parent company, no employees have contracts of employment with Pokesdown Youth Centre.

The average monthly number of employees during the period was as follows:

	Period 1.1.20 to 31.3.21 1	Year Ended 31.12.19 1
Caretaker	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	11,728	-	11,728
Other trading activities	25,532	-	25,532
Investment income	155	-	155
<b>Total</b>	<u>37,415</u>	<u>-</u>	<u>37,415</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activity	35,652	-	35,652
<b>NET INCOME</b>	<u>1,763</u>	<u>-</u>	<u>1,763</u>
<b>Transfers between funds</b>	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>
<b>Net movement in funds</b>	3,763	(2,000)	1,763

Pokesdown Community Youth Centre

Notes to the Financial Statements - continued  
for the Period 1 January 2020 to 31 March 2021

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	46,217	38,248	84,465
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>49,980</u>	<u>36,248</u>	<u>86,228</u>

10. TANGIBLE FIXED ASSETS

	Land £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2020 and 31 March 2021	40,000	11,977	51,977
<b>DEPRECIATION</b>			
At 1 January 2020	-	8,417	8,417
Charge for year	-	1,483	1,483
At 31 March 2021	-	9,900	9,900
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>40,000</u>	<u>2,077</u>	<u>42,077</u>
At 31 December 2019	<u>40,000</u>	<u>3,560</u>	<u>43,560</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2019 £
Trade debtors	648	1,016
Prepayments and accrued income	651	392
	<u>1,299</u>	<u>1,408</u>



Pokesdown Community Youth Centre

Notes to the Financial Statements - continued  
for the Period 1 January 2020 to 31 March 2021

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2019
	£	£
Trade creditors	734	1,509
Due to group undertakings	2,874	1,660
Accruals and deferred income	25,705	33,160
	<u>29,313</u>	<u>36,329</u>

Where performance conditions are attached to the income and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

13. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	49,980	(10,466)	39,514
<b>Restricted funds</b>			
Battersby Trust	36,248	-	36,248
<b>TOTAL FUNDS</b>	<u>86,228</u>	<u>(10,466)</u>	<u>75,762</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	48,304	(58,770)	(10,466)
<b>TOTAL FUNDS</b>	<u>48,304</u>	<u>(58,770)</u>	<u>(10,466)</u>

Comparatives for movement in funds

	At 1.1.19	Net movement in funds	Transfers between funds	At 31.12.19
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	46,217	1,763	2,000	49,980
<b>Restricted funds</b>				
Battersby Trust	38,248	-	(2,000)	36,248
<b>TOTAL FUNDS</b>	<u>84,465</u>	<u>1,763</u>	<u>-</u>	<u>86,228</u>

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Period 1 January 2020 to 31 March 2021**

**13. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	37,415	(35,652)	1,763
<b>TOTAL FUNDS</b>	<u>37,415</u>	<u>(35,652)</u>	<u>1,763</u>

**Purposes of Restricted Funds**

Battersby Trust is restricted for the purpose of assisting young people with training or who want to travel. An application has to be made and approved for funding to be provided.

**14. RELATED PARTY DISCLOSURES**

During the year the Charity made the following related party transactions:

Transactions with Bournemouth Young Men's Christian Association (BYMCA) (the Trustee and parent of Pokesdown Community Youth Centre) include recharged costs and contributions to central costs of £49,128 (2019 - £24,564) incurred by BYMCA, and the repayment of creditor balances totalling £47,914 (2019 - £34,507). At the balance sheet date the amount due to Bournemouth Young Men's Christian Association was £2,874 (2019 - £1,660).

**15. ULTIMATE PARENT COMPANY**

Pokesdown Community Youth Centre is a subsidiary of the parent charitable company (and Registered Social Housing Provider) Bournemouth Young Mens Christian Association (Charity no. 1078728 and Company no. 03817056). The main objective of the parent is the provision of social housing, youth work, day nursery, creche and health and fitness facilities. The parent is a trustee of the subsidiary and shares the same directors, trustees and finance team. These financial statements are consolidated into a group set of accounts together with the financial statements of one other subsidiary (Townsend Youth Partnership, charity no. 1093213). The consolidated financial statements can be found via a company search for the parent on the Companies House website.