

Copeland Occupational and Social Centre

**Annual Report and Financial Statements
for the year ended 31 March 2021**

Registered Charity No: 517654

robinson+co

Chartered Accountants

Copeland Occupational and Social Centre

Financial Statements

for the year ended 31 March 2021

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Copeland Occupational and Social Centre (COSC)
Reg Charity 517654
The Bunker, The Square, Cleator Moor, Cumbria CA25 5AP (Head Office)

Trustees Annual Report for the year ended 31 March 2021

The trustees present their annual report and financial statements of the charity 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 accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published on 16 July 2014.

Objectives and activities

Our constitution identifies that we exist for the relief of physically disabled persons (including other disabilities which cause some degree of physical problems) by provision of facilities in the interests of social welfare, education, recreation and leisure occupations with the object of improving their conditions of life. Above and beyond this constitutional commitment we aim to build confidence and utilise member's abilities to the maximum by engaging them in interesting, enjoyable and sometimes taxing activities. We aim to "see the person, not their disability".

Our Typical activities during normal times include:

- Social – trips out, parties, galas, games, music, exhibitions of Members work, visits from external groups, sales to external customers
- Educational - classes, computer use, photography, presentations from other organisations
- Occupational - sewing, weaving, painting, exercise sessions, running raffles and collections and other events, sometimes for fundraisings.

We aim to provide new and innovative activities to provide variety over time and keep up with current issues and technology.

Possessions at each centre comprises of leisure, recreational and educational aids as well as conventional furniture and storage. We have computers so that members can keep up with the digital age and use them as an eye on the world through the internet. Facebook pages are the main way that we communicate over the internet and also raise funds.

We aim to arrange outings and trips in order to provide a range of experiences, broaden horizons and build confidence in coping with the world outside home or the centres once the levels of Covid 19 suggest that this can be done safely.

Staffing

A mix of paid staff, volunteers, trainees and members have been running a variety of activities, which enable members to build their confidence by enlarging and improving their skills and activities. The organisation's "Management Committee" is a mix of volunteers and members to ensure that member's views are well represented. Since the start of Covid restrictions activities have been much curtailed and volunteers laid off and restricted in attendance to keep total numbers down to comply with social distancing rules.

Copeland Occupational and Social Centre (COSC)

Trustees Annual Report for the year ended 31 March 2021 (continued)

Ms Samantha McCrae took over as Manager on the retirement of Mr Alan Hunter in late September 2020. She has been a great asset in this difficult time handling the need for no or partial staffing and furlough for those not required for work. She has also made the case for grant funding to make up for much of the potential losses we could have otherwise had to bear.

We have volunteers and sometimes trainees on secondment who, with the permanent staff, provide the one to three care which used to be required by Social Services but is no longer stipulated in our contract. Our members of the care staff who have achieved NVQ3. Our Manager has NVQ4, Registered Managers Certificate & Diploma level 5 for Adult & Children Services.

Public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. They are satisfied that their activities over the year accord with the aims and objectives and provide the appropriate public benefit.

Achievements and performance

Activities appropriate to our aims are centred on the leased premises below as well as visits or trips to places of interest:

1. The Bunker, The Square, Cleator Moor - which forms a basement to Cleator Moor Town Hall;
2. A satellite 'Allerdale Centre' which was Park Hill, The Ghyll, Netherton, Maryport, sold by the end of the financial year and replaced by the leased premises Unit 2B Lakeland Business Park.

Both of these centres are disabled accessible.

The property at Maryport (Allerdale Centre), including 1st and 2nd floor living accommodation was purchased at a cost of £200K from Mr James Cunningham. This property was sold for £200K (recently re-valued at this figure) by the turn of the financial year (end of March 2021/start of April 2021). The leased property at Unit 2B, Lakeland Business Park, Cockermouth now replaces it.

The Allerdale centre's furniture and other goods were moved to Cockermouth in August 2020 ready for re-opening there in September 2020 but Adult Social Care decided to re-assess attendees, a process which only allowed us to re-open both centres at the start of July 2021.

Business interruption

In March 2020, just before the start of the financial year, our operations were disrupted by the Corona-19 virus. Our aims remain as above but some of our activities have been (only temporarily we hope) disrupted, including complete shutdown of both centres

- Copeland from March 2020 to September 2020 then January 2021 to June 2021 inc .
- Allerdale from March 2020 to June 2021 inc.
- Both Centres opened in July

Whilst the centres were closed we were able to offer a service to some of the more needy Members (as judged by Adult Social Care) by taking some staff off full time furlough to part time only.

Copeland Occupational and Social Centre (COSC)

Trustees Annual Report for the year ended 31 March 2021 (continued)

Financial review

Our current contract with Social Services (nominally for 5 years) commenced August 2017 and this included an initial increase in cost per place and Annual Uplift, 70% of which is by the % increase in National Living Wage and the other 30% by Consumer Price Index. Our contract submission was based on 12% sickness and although the sickness rate rose to 25% in the first year it has now settled down to nearer the estimated figure. Most of our Members are placed with us through this contract. There are, however, some Members who pay privately or are paid for through the NHS

The referral contracts with the Social Services Department continue to be our principal source of income. The Corona Virus has, however, caused a new problem of adequate space for all referrals whilst the government rules on 2m spacing apply. To survive financially we will need to relax social spacing as confidence in other measures increases.

Places Provided (as of Jan 2020 – prior to lockdown):

	ALLERDALE	COPELAND	TOTAL
Contract places	26.5	61	87.5
Private	22.5	8	30.5
NHS	0	6	6
TOTAL	49	75	124

Places Provided (as of July 2021 – immediately post lockdown)

	ALLERDALE	COPELAND	TOTAL
Block Contract Places	30.5	43	73.5
Private Places	0	8	8
NHS Places	2	1	3
TOTAL	32.5	52	84.5

Charity Shops

We now have a charity shop for each Centre. The one for Allerdale remains in a hired premise at Maryport, and is overseen by a member of staff 10 hours a week but is otherwise run by volunteers.

The one for Copeland only opened recently and operates from a room in our leased premises, The Bunker, at Cleator Moor. Members look after it with the help of staff and volunteers (under review as customers are not necessarily vaccinated).

The Charity shops are an outlet to sell goods donated or crafted by members & others.

Grants

Grants are sought wherever they can be to pay for services, capital items or outings etc. which enhance the activities we are able to offer.

Donations

On occasion either organisations or people grateful for the service we provide make donations which further assist in financing the variety of activities we can offer.

Copeland Occupational and Social Centre (COSC)

Trustees Annual Report for the year ended 31 March 2021 (continued)

Year End Accounts

Our monetary funds, stood at £334,670 (Copeland) and £110,708 (Allerdale) on 31 March 2021. As we continue to become more widely known – a progressive process – we receive more gift funding from local organisations and we have been especially gratified to receive grants to help us through this difficult period.

Reserves Policy

The policy of the charity is to maintain free unrestricted reserves to such a level as will enable the organisation to meet on-going costs for approximately one year, should all income sources cease. This goal may prove difficult to achieve with the ongoing problems presented by Corona Virus.

Structure, governance and management

Governing document

The organisation is a charity, established under a constitution dated April 1986, and revised on an unknown date. It was further revised in May 1996, July 1997, June 1999 and November 2001.

Recruitment and appointment of trustees

The Charity Trustees are known as members of the Management Committee under the constitution of the charity. The management committee is re-elected annually at the Annual General Meeting. Recruitment to this committee has become increasingly difficult. Current Members have agreed to continue to serve until we are able to have a meaningful General Meeting (now set for September 30th 2021).

The Secretary has regularly gathered together current status as a brief each month. Decisions required have been agreed through a WhatsApp Committee Group and in June 2021 for the first time face to face,

The management committee is made up of volunteers and members, who are encouraged to offer themselves for election; therefore the management committee has a sound understanding of the charity's aims and objectives prior to appointment. Due to ageing of the current committee, it is intended to seek further Committee Members who can hopefully eventually take over the leading roles of Chair, Treasurer and Secretary.

Organisational structure

The General Management Committee shall consist of the officers of the Organisation and between four and ten elected representatives of the membership, made up of not less than three full members, not less than one associate member and not more than six group members.

The duty of the General Management Committee shall be to carry out the objects and policy of the Organisation and to provide for the administration, management, and control of the affairs and property of the Organisation and report to the general meeting or meetings of the organisation.

Key management personnel remuneration

The Trustees carry out their duties on a voluntary basis and receive no financial reward for their time or efforts. No trustee remuneration was paid in the year.

Copeland Occupational and Social Centre (COSC)

Trustees Annual Report for the year ended 31 March 2021 (continued)

Risk Management

The trustees have examined the immediate major strategic, business and operational risks, which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen risks.

We continue to open our doors to a wider spectrum of people. We also make ourselves known as an 'Activity Centre' through articles on our activities in the local press, advertising space, pamphlets and posters and a new DVD, and now our website and blog.

Reference and administrative details

Names of Trustees For financial year 20/21 (Management Committee)	Officers:	Mrs Pauline Greers	Chair
		Mr Jim Pullin	Vice Chair
		Mr Tom Jones	Secretary
		Mrs Sue Baxter	Treasurer
		Mr George Trolley	Committee
		Mr Martin Cann	Committee
Agents and Advisors:	Nat West Bank, Whitehaven, Cumbria		
	Solicitors - HFT Gough & Co, Whitehaven, Cumbria		
	Independent Examiner – robinson+co, Chartered Accountants,		
	Oxford Chambers, New Oxford St, Workington, Cumbria.		
Restrictions:	Area of Benefit - Copeland plus surrounding areas (e.g. Allerdale)		
	Members - Physically Disabled nominally under 65 years of age		
Investment Powers:	No specific investment powers defined for the Trustees nor limits set other than that activities must be lawful and that income and property be applied solely towards constitutional purposes.		

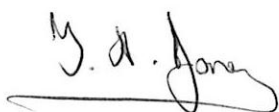
Copeland Occupational and Social Centre (COSC)**Trustees Annual Report for the year ended 31 March 2021 (Continued)****Statement of trustees' responsibilities**

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.



T H JONES
Hon Secretary
For and on behalf of the Management Committee

16 September 2021

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF**Copeland Occupational and Social Centre**

I report on the accounts of the Charity for the year ended 31 March 2021, which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's 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 Accounts presented with those records. It also includes consideration of any unusual items or disclosures in the Accounts, 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 accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in, any material respect, the requirements
 - to keep accounting records in accordance with section 130 of the Charities Act;
 - 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.



P E ELLWOOD FCA

robinson + co

CHARTERED ACCOUNTANTS

WORKINGTON

16 September 2021

Statement of Financial Activities for the Year to 31 March 2021

(Including Income and Expenditure Account)

Income & Expenditure	Notes	Unrestricted Funds Copeland £	Allerdale £	Restricted Funds Copeland £	Allerdale £	2021 Total £	2020 Unrestricted	2020 Restricted	2020 Total £
Income:									
Income from generated funds									
<i>Donations and legacies</i>									
Donations and collections		1,283.50	5,525.25	2,400.00	-	9,208.75	12,067.01	-	12,067.01
Grants		59,947.86	47,825.10	17,069.00	7,255.00	132,096.96	20,000.00	29,500.00	49,500.00
<i>Income from other trading activities</i>									
Fundraising, raffles and tombolas		3,862.38	484.50	-	-	4,346.88	5,406.34	-	5,406.34
Shop sales		-	8,461.25	-	-	8,461.25	17,901.36	-	17,901.36
Refreshments		3,031.46	-	-	-	3,031.46	15,064.00	-	15,064.00
Subscriptions		-	-	-	-	-	138.00	-	138.00
Miscellaneous income		990.29	4,635.05	-	-	5,625.34	-	-	-
<i>Investment Income</i>									
Interest on deposit accounts		16.10	0.46	-	-	16.56	81.95	-	81.95
Income from Charitable activities									
Social services contract		85,360.86	38,028.11	-	-	123,388.97	167,119.02	-	167,119.02
Private care and direct payments		5,097.23	1,801.38	-	-	6,898.61	71,860.92	-	71,860.92
Total Income		159,589.68	106,761.10	19,469.00	7,255.00	293,074.78	309,638.60	29,500.00	339,138.60
Expenditure									
Expenditure on raising funds									
<i>Fundraising trading costs</i>									
Christmas party and social outings		192.14	-	-	-	192.14	8,344.47	-	8,344.47
Fundraising		590.73	205.00	-	-	795.73	1,162.11	-	1,162.11
Shop expenses		-	6,956.87	-	-	6,956.87	6,376.57	-	6,376.57
Refreshments		2,011.74	2.59	-	-	2,014.33	6,318.34	-	6,318.34
Charitable activities									
Care staff salaries and NI	3	104,614.85	69,787.99	17,069.00	-	191,471.84	183,592.73	15,618.50	199,211.23
Care staff and volunteer training		320.00	306.00	-	-	626.00	435.46	500.00	935.46
Staff and volunteer transport costs		-	-	-	-	-	1,993.16	-	1,993.16
Members training		-	-	-	-	-	282.93	-	282.93
Miscellaneous care expenditure		895.98	86.83	-	-	982.81	2,933.72	-	2,933.72
<i>Premises:</i>									
Rent		3,375.00	17,082.00	-	-	20,457.00	4,500.00	-	4,500.00
Relocation costs		-	10,119.39	-	-	10,119.39	-	-	-
Insurances		1,762.21	5,870.74	-	-	7,632.95	7,504.07	-	7,504.07
Decorating and upkeep		6,396.77	1,962.83	2,067.00	3,000.00	13,426.60	11,428.80	15,652.11	27,080.91
Power and water		4,583.17	5,669.92	-	-	10,253.09	12,364.30	-	12,364.30
Information and advertising		-	-	-	-	-	556.50	-	556.50
Occupational facilities		927.31	154.50	-	-	1,081.81	2,355.29	-	2,355.29
Office costs		4,500.79	833.89	-	-	5,334.68	6,970.18	-	6,970.18
Photocopier and telephone		937.60	1,876.43	-	-	2,814.03	4,223.54	-	4,223.54
Furniture and equipment		221.44	3,297.14	-	-	3,518.58	686.78	-	686.78
Sundry expenses		-	-	-	-	-	1,032.00	-	1,032.00
Bank charges		238.51	186.72	-	-	425.23	610.64	-	610.64
Depreciation of furniture and equipment		-	153.60	-	562.40	716.00	13.60	562.40	576.00
Depreciation of land and buildings		-	-	-	-	-	4,152.00	-	4,152.00
Profit on disposal of assets		(98,622.86)	68,903.13	-	-	(29,719.73)	-	-	-
Independent examiners fees		723.00	723.00	-	-	1,446.00	1,428.00	-	1,428.00
Expenditure		33,668.38	194,178.57	19,136.00	3,562.40	250,545.35	269,265.19	32,333.01	301,598.20
Net Income/(Expenditure) for the Year		125,921.30	(87,417.47)	333.00	3,692.60	42,529.43	40,373.41	(2,833.01)	37,540.40
Transfers between funds									
		-	-	-	-	-	(1,827.11)	1,827.11	-
Fund balances brought forward		196,240.71	190,870.15	12,175.00	3,562.40	402,848.26	348,564.56	16,743.30	365,307.86
Fund balances carried forward		322,162.01	103,452.68	12,508.00	7,255.00	445,377.69	387,110.86	15,737.40	402,848.26

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Copeland Occupational and Social Centre

Balance Sheet as at 31 March 2021

	Notes	Copeland £	Allerdale £	2021 Total £	2020 Total £
Fixed Assets					
Property	5	-	-	-	165,030.27
Furniture & Equipment	5	-	559.99	559.99	576.00
		<hr/>	<hr/>	<hr/>	<hr/>
		-	559.99	559.99	165,606.27
Current Assets					
Debtors & Prepayments	6	181,513.00	20,126.36	201,639.36	26,695.80
Balances at Bank:					
Deposit Accounts		34,696.21	-	34,696.21	34,682.10
Business Reserve		4,902.37	1,105.66	6,008.03	6,005.58
Current Accounts		115,801.68	90,280.72	206,082.40	173,788.62
Cash in Hand		3.06	385.99	389.05	801.46
		<hr/>	<hr/>	<hr/>	<hr/>
		336,916.32	111,898.73	448,815.05	241,973.56
Creditors: due within one year					
Creditors & Accruals	7	(2,246.31)	(1,751.04)	(3,997.35)	(4,731.57)
		<hr/>	<hr/>	<hr/>	<hr/>
Net current assets		334,670.01	110,147.69	444,817.70	237,241.99
		<hr/>	<hr/>	<hr/>	<hr/>
Net assets	10	£ 334,670.01	£ 110,707.68	£ 445,377.69	£ 402,848.26
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Represented by:					
Unrestricted Income Funds:					
General Purposes / Capital					
Replacements		322,162.01	103,452.68	425,614.69	387,110.86
Restricted Income Funds:					
Restricted Funds		12,508.00	7,255.00	19,763.00	15,737.40
		<hr/>	<hr/>	<hr/>	<hr/>
		£ 334,670.01	£ 110,707.68	£ 445,377.69	£ 402,848.26
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 10 to 14 form part of these accounts.



Signed by Mrs P Grears, Chairperson
For and on behalf of the Management Committee

16 September 2021

Copeland Occupational and Social Centre

Notes on Financial Statements

31 March 2021

1 General information

The charity is a registered charity in England and Wales and is unincorporated. The address of the principle office is The Bunker, Cleator Moor Square, Cleator Moor, Cumbria, CA25 5AP.

2 Accounting policies

Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been produced to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Disclosure exemptions

The charity has taken advantage of the exemption in FRS 102 Update Bulletin 1 from the requirement to produce a cashflow statement because it is a small charity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires the trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The judgements (apart from those involving estimations) that the trustees have made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

Impairment of tangible fixed assets

The charity is required to review fixed assets for impairment. The trustees make judgements about the condition of assets and review their estimated lives.

Copeland Occupational and Social Centre

Notes on Financial Statements

31 March 2021

Judgements and key sources of estimation uncertainty (continued)

Key source of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year are as follows:

The useful economic life of each category of fixed asset is assessed when acquired by the Charity. A degree of estimation uncertainty is occasionally used in assessing the useful economic life of assets.

Fund Accounting

General funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity. Designated funds are unrestricted funds earmarked for a particular project.

Restricted funds are funds subject to specific restrictive conditions imposed by the funders.

All income and expenditure is shown in the Statement of Financial Activities.

Resources Arising

Income

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

Expenditure

The cost headings comprise expenditure, including staff costs, directly attributable to the activity. Where costs cannot be directly attributed they have been allocated to activities on a basis consistent with use of the resources.

Central overheads are allocated on the basis of their use with the aim of ensuring that those costs remaining within administration relate to the management of the Charity's assets, organisational administration and compliance with constitutional and statutory requirements.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Furniture and Equipment	20% Straight Line
Freehold property	2% Straight Line

Basic financial instruments

Basic financial instruments are recognised at amortised cost.

Copeland Occupational and Social Centre

Notes on Financial Statements

31 March 2021

3 Staff costs

The costs incurred were as follows:

	2021 £	2020 £
Wages and salaries	180,618	186,770
Social security	10,854	12,441
	<u>191,472</u>	<u>199,211</u>

The average monthly numbers of employees during the year was 11 (2020 - 12).

No employee earned £60,000 pa or more.

The Trustees neither received nor waived any emoluments during the year.

During the year £nil (2020 - £nil) out of pocket expenses were reimbursed to trustees.

4 Net Income for the period

This is stated after charging

	2021 £	2020 £
Depreciation of Tangible Fixed Assets (Note 5)	716	4,728
Staff Costs (Note 3)	191,472	199,211
Independent Examiners Fee	<u>1,446</u>	<u>1,428</u>

Copeland Occupational and Social Centre

Notes on Financial Statements

31 March 2021

5 Tangible fixed assets

	Freehold Property £	Furniture & Equipment £	Total £
Cost			
1st April 2020	207,586	124,507	332,093
Additions	-	700	700
Disposals	(207,586)	-	(207,586)
31st March 2021	-	125,207	125,207
Depreciation			
1st April 2020	42,556	123,931	166,487
Charge for the year	-	716	716
Depreciation on disposals	(42,556)	-	(42,556)
31st March 2021	-	124,647	124,647
Net book amount			
31st March 2021	-	560	560
31st March 2020	165,030	576	165,606

6 Debtors

	2021 £	2020 £
Trade debtors - day care	729	3,765
Other debtors	4,409	20,000
Prepayments and accrued income	196,501	2,931
	201,639	26,696

7 Creditors

	2021 £	2020 £
Trade creditors	-	366
Taxation and social security costs	759	804
Other creditors	792	733
Accruals and deferred income	2,446	2,828
	3,997	4,731

Copeland Occupational and Social Centre

Notes on Financial Statements

31 March 2021

8 Other financial commitments

At 31 March 2021, the Charity had total commitments under non-cancellable operating leases over the remaining life of those leases of £140,427 (2020 - £Nil).

9 Related party transactions

The aggregate value of unconditional donations made by trustees and other related parties in the year was £nil (2020 - £nil).

10 Statement of Funds

	Balance 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance 31 March 2021 £
Unrestricted Funds	387,110	266,351	(227,846)	-	425,615
<u>Restricted funds</u>					
Hadfield Trust	563	-	(563)	-	-
People's postcode lottery	-	7,255	-	-	7,255
Cumbria Community Foundation - refurbishment grant	3,000	-	(3,000)	-	-
Sellafield - flooring grant	2,175	-	(1,580)	-	595
Morrisons grant	10,000	-	(487)	-	9,513
National lottery grant	-	17,069	(17,069)	-	-
CAF Donation	-	2,400	-	-	2,400
	<u>402,848</u>	<u>293,075</u>	<u>(250,545)</u>	<u>-</u>	<u>445,378</u>

The Charity's unrestricted funds can be used, with the approval of the Trustees to fund any expenditure which falls within the Charity's general aims and objectives.

Income shown as restricted funds is raised and given for specific purposes and projects. The conditions governing the income or grants restrict these funds.

11 Analysis of net assets by fund

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Fixed Assets	560	-	560	165,606
Current Assets	429,052	19,763	448,815	241,974
Current Liabilities	(3,997)	-	(3,997)	(4,732)
	<u>425,615</u>	<u>19,763</u>	<u>445,378</u>	<u>402,848</u>