

CAMBRIAN COMMUNITY CENTRE

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

The Board of Trustees as at 8 th November 2022	Ms Sue Pendle (Chair) Mr Nick Aked Mrs Maria Kell Ms Kate McCormack Mr Thomas O'Malley Mrs Camilla Reeve (appointed July 2021) Mr Brian Shea (appointed Treasurer July 2021) Mr Christopher Storey (appointed July 2021)
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Mr Ian Elliot was also a trustee until he resigned on 24th June 2022
Dr Fiona Porter was also a trustee until her resignation on 8th March 2022
Mrs Caroline Storey was also a trustee until her resignation on 14th September 2021
Mrs Sally Redhead was also Trustees until she resigned on 13th July 2021

Registered office	Caplan Court 1 Grove Road Richmond upon Thames TW10 6SN
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Independent Examiner	Mr A. Craig 16 Cranmer Road Hampton Hill Middlesex TW12 1DW
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Registered Charity Number	1151011
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Company Number	08268372
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TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

The Trustees present their report and the financial statements of the Charity for the year ended 30th June 2022.

Status

Cambrian Community Centre (CCC) opened in 1989 as part of the Queen’s Road Estate development and under the auspices of Richmond Parish Lands Charity (RPLC). Its constitution was amended in 1999 and it became a registered charity in June of that year. In 2002 the privately-run Workhouse Gym came under the management of the CCC, at which point it became the Community Gym.

On 1 July 2013 the Centre became an incorporated charity, limited by guarantee under a new charity number (1151011) and registered at Companies House (number 08268372).

Charitable Objectives

The objectives of the Charity are set out in its Articles of Association are as follows:

To promote for the benefit of the inhabitants of the London Borough of Richmond and the surrounding area, with special reference to the Queen’s Road Estate, the provision of facilities for the advancement of education and health and for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

Governance, Management and Staffing

The Trustees hold six bi-monthly meetings per year. The Board sets up Trustee taskforces from time to time to focus on specific pieces of work. The Annual General Meeting took place in January.

New Trustees are recruited as and when necessary. Prospective Trustees are asked to provide a range of information by completing a Trustee application form. They are also required to provide two referees. They are invited to observe proceedings at a Trustee meeting, where they may be asked to expand further on the information given on the application form. A vote is taken by Trustees to confirm their acceptance to the Board. Induction and support of a new Trustee is undertaken by the Chair and one other Trustee.

Trustees delegate the day-to-day management of the Centre to the Manager, who is expected to adhere to the aims and objectives and policies of the Charity. The Chair and the Manager meet regularly and the Manager reports to the Trustees at their bi-monthly meetings. The Centre also employs a Gym Manager and part time gym staff.

Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission general guidance on public benefit when reviewing the Charity’s aims and objectives and in planning future activities.

Overview of 2021/22

2021/22 was the first full year of operation following significant periods of closure and social distancing restrictions during 2020/21. Covid continued to have some impact on activity levels in 2021/22 as people remained cautious and attendances at the Centre were further affected by the outbreak of the Omicron variant at the end of the calendar year.

The Centre has made good recovery during this year with both the Room Hire and Community Activities programme showing income levels significantly in excess of pre-pandemic levels and the level of gym income showing good improvement on that achieved in both of the previous financial years.

Work during the year to support that recovery has included

- undertaking surveys of gym users, in relation to the gym offer, and of the local community in respect of a potential community café offer from the Centre
- fundraising for, and purchase of, three new gym machines
- improving our communications and marketing including use of fliers, improvements to our website and putting on a well-attended Centre open event in May
- implementing a registration and attendance monitoring system which has enable Trustees to have better understanding and oversight of the Community Activities Programme

Other significant events during the year included:

RPLC rescinded our lease of the sports pitch in April 2022 and has taken it back into their control in order to progress the planned development of residential units on that site.

We were delighted to welcome Sarah Olney, MP who visited the Centre in May and Sukhvinder Kaur-Stubbs Chair in Common, Kingston Hospital NHS Foundation Trust and Hounslow and Richmond Community Healthcare NHS Trust who visited in June.

During the year we have been developing ideas, in conjunction with The Real Junk Food Project, for a form of community café offer from the Centre.

We have continued to develop the Centre's policy framework with particular focus on Diversity, Equality and Inclusion and related areas of work.

The Gym Manager commenced a period of maternity leave in September 2021, one member of the gym team left to pursue a higher education course and we welcomed a new member of the gym team. Maternity leave cover arrangements were established both from within the existing staff and through external recruitment.

Overall, we ended the year with a deficit of £6,881 on unrestricted funds. The deficit has been funded from the Centre's unrestricted reserves which remain above the minimum level Trustees consider is required to protect the financial health of the Charity.

The Trustees are very appreciative of all the work done by the Manager, Centre staff, freelance tutors and instructors and group organisers to ensure the delivery of the wide range of activities in and from the Centre.

Summary of our Activities

The Centre aims to work to improve health and community strength by providing exercise and leisure activities and encourage participation in them. We welcome everyone and we particularly focus on people who may be disadvantaged by health, age, social or economic circumstances.

The Centre fulfils its aims by:

- Running a programme of community activities in and from the Centre;
- Providing a community gym which also specialises in providing rehabilitative exercise programmes and

- support and
- Giving access to, and hiring out, the Centre's two community rooms to local organisations and individuals who also provide relevant activities.

Community Activities Programme

The objective of the Community Activity Programme (CAP) is to provide low cost accessible opportunities for local people to develop health and wellbeing through participation in activities, skill development and social engagement. The activities (yoga, singing, drawing, creative writing, table tennis and, up until May, Tai Chi) are delivered by suitably qualified and welcoming freelance tutors. Participation is in person or, for appropriate activities, by video link.

As the registration and attendance monitoring system was in place for the whole of 2021/22, this report provides statistical information about the activities for the first time. There were a total of 105 people registered with the programme in 2021/22. 203 sessions were delivered during the year across the various activities and there were 1646 individual attendances. 70% of the registered participants are female, over 50% are over 70 years of age and 19% consider themselves to be disabled.

In addition, we provided free room space to local organisations where this represents an investment in the local community. This includes a local English as an Additional Language Group, Richmond Good Neighbours' monthly teas, the local Councillors' bi-monthly 'surgery' and the Centre hosted the Shepherd's Star monthly Table of Hope for the first time.

Community Gym

The Community Gym is open to all and offers affordable gym facilities to local users. In addition, a wide range of local NHS services (GP's, physiotherapy teams including cardiac, respiratory, orthopedic, neurology and mental health groups) and other charities refer patients and clients to the gym for rehabilitation exercise. The gym manager and staff team create a friendly and welcoming environment for people for whom other gyms would be daunting or unsuitable in other ways.

70% of the regular gym users are over 60 years of age and 40% are on rehabilitative exercise programmes following referrals.

The gym had to close for substantial periods of time during the last two financial years, due to the pandemic and the level of gym utilisation has been slower to recover than other areas of the Centre's work. Nevertheless, the income from gym activities in this financial year showed good recovery at a higher level than either of the last two financial years and was in line with the budget for the year.

There were a total of 4250 visits to the Gym during the year (1687 in 2020/21, 4949 in 2019/20).

Gym Users during the 2021/22 period, broken down by method of payment, were as follows:

Annual:	16 people making 605 visits	(2020/21: 12 people; 217 visits)
Monthly Standing Order:	42 people making 2342 visits	(2020/21: 28 people; 876 visits)
Session PAYG:	57 people making 817 visits	(2020/21: 79 people; 594 visits)
Initial discounted sessions (for medial referrals)	63 people making 486 visits	(not applicable in 20/21)
Total	178 people making 4250 visits	(2020/21: 119 people (1687 visits))

Medical Referrals: There were 123 new medical referrals in 2021/22 (77 in 2020/21)

Community Rooms

We use the Community Rooms to:

- hire to local individuals and organisations who are offering regular activity sessions, which add value to the Centre's offer to the local community; and
- hire out spare capacity for one off events, for example, children's birthday parties.

The Covid pandemic had a significant impact on the Centre's Room hire activity because of the lengthy periods for which the Centre was required to close and the social distancing requirements. Some organisations which were meeting in the Community Rooms are no longer active and/or have not returned to the Centre for other reasons.

The Community Rooms are used by a diverse range of local organisations catering to a broad spectrum of local residents, for example, children's dance and music activities, baby/toddler and parent classes, adult life drawing and affordable counselling and therapy for both adults and children. The Centre also hosts cultural groups and specific activity groups such as Richmond Opera.

Grant Income, Fundraising and Donations

We are grateful for grant support received during the year from:

- the RPLC, as our Landlord
- from the London Borough of Richmond upon Thames's Local Area and Civic Pride funds and from Kew Market Traders all of which contributed to the cost of the new gym equipment
- from the Garfield Weston Foundation for grant support towards core costs
- from the London Borough of Richmond upon Thames's Active Richmond fund in support of the gym activity
- the government Omicron support grant

We are also grateful to the support we receive from a number of volunteers in a number of different ways.

Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 9 to 17.

The Charity's overall reserves increased by £3,698 (2021: a decrease of £6,356) and the Balance Sheet shows total net assets of £95,333 (2021: £91,636).

Restricted Funds increased by a notable £10,579. This is due to the receipt of several grants for the purpose of acquiring new gym equipment and, as noted above, we are grateful for the generous support we have been given.

Unrestricted Funds declined by £6,881 (2021: a decline of £8,210). While this is clearly not a positive, it is a substantially better result than had originally been expected.

Revenue from the Centre's three functions (Room Hire, Gym and Community Activities) has bounced back strongly from the COVID-impacted levels in 2021. However, gym usage and revenue have not yet returned to their pre-COVID level, and this is the main reason why the Centre as a whole recorded an outflow of Unrestricted Funds.

Detail by Function

The following commentary relates to the Centre's three main functions as well as Central Costs, and focuses on Unrestricted Funds.

Room Hire revenue rebounded strongly to £28,829 (2021: £11,556). This also compares favourably to the revenue level achieved in the 2018/19 financial year (the last pre-COVID year) of approximately £19,000. Revenue more than covered both its direct costs and its allocation of core costs.

Likewise, Gym revenue rebounded to £24,974 (2021: £8,372). However, it remains below the 2018/19

pre-COVID level of approximately £33,000. Efforts are being made to encourage more users to join via a health referral, to process referral applications more quickly, and to encourage new non-referral users. The return of the Gym Manager from maternity should additionally help efforts in this regard.

Gym revenue in the year covered 64% of the Gym's direct costs of £38,747.

Finally, Community Activities revenue also expanded to £9,859 (2021: £8,321). This revenue level is also meaningfully higher than the approximately £7,000 which had been recorded in 2018/19 pre-COVID. Community Activity revenue in 2021/2 covered 76% of this function's direct costs of £13,055.

Central costs amounted to £51,012 (2021: £56,827). While the improvement versus 2021 is commendable, general inflationary pressures will put upward pressure on expenses in the coming year. We received assistance with Central Costs from both RPLC and the Garfield Weston Foundation.

Reserves Policy

The Charity has accumulated reserves of £95,333 (2021: £91,635) of which £56,378 (2021: £63,259) relate to unrestricted general funds, £25,000 (2021: £25,000) to a designated reserve and £13,955 (2021: £3,376) to restricted reserves.

Unrestricted general funds

The Charity operates a Reserves Policy which determines the level of unrestricted funds required to hold as reserves or working capital to:

- maintain the organisation's core activities and ensure continuity as a going concern in the event that funding from external sources for these activities is seriously curtailed;
- meet contractual liabilities should the organisation have to close. These includes redundancy pay, amounts due to creditors and amounts due under leases and
- meet unexpected costs such as the failure of gym equipment, staff illness and legal costs to defend the Charity's interests.

It is the aim of the Trustees that the Charity holds unrestricted general reserves equivalent to six months running costs. It is considered that in most years, this level of reserves will be sufficient to cover the value of the potential liabilities discussed above.

If unrestricted general reserves fall below that level, or are projected to do so within the coming 12 months, remedial action is to be undertaken, with the aim of ensuring that the shortfall lasts no longer than six months. Such action may include:

- Seeking grants and/or other types of fundraising
- Steps to improve revenue, through marketing, events and/or pricing
- Steps to curtail running expenses

Currently the level of Unrestricted General Funds is slightly greater than the Centre's minimum targeted level. To safeguard this position, as mentioned above, the Centre is working to grow gym revenues in particular.

Designated Reserve

The Trustees continue to hold £25,000 in a Designated Reserve to cover lost income and/or other expenses that might arise as a result of RPLC's plans for improving the Centre's accommodation in the medium term.

Restricted reserve

Restricted reserves are the unamortised or unexpended balances of grants and donations given to the Centre for gym and IT equipment.

Looking Forward

In this first full year of operation after the restrictions and closures imposed because of Covid 19 good recovery has been made across all areas of our activities, but there remains work to be done to fully consolidate that recovery. In addition, we expect to experience increases in core costs arising from inflationary pressures. The challenge will be to reestablish and maintain the balance between ensuring financial sustainability and continuing to offer accessible and affordable activities. Since the end of this financial year Trustees have undertaken a review of the Communities Activity Programme and a Pilates class has been introduced. Work is also continuing to develop gym utilisation and revenue.

We are developing a proposal to have a weekly community café offer at the Centre, in partnership with The Real Junk Food Project and hope that we can bring that to fruition in the early part of 2023. Trustees consider that this is an appropriate development in meeting our charitable objective and particularly at this time when there is growing pressures on household budgets in the local community.

We understand from the RPLC that any significant improvement in our accommodation must be on hold pending the completion of new residential accommodation to be built on the sports pitch. In the meantime, we have agreed a 12 month lease extension with RPLC, to June 2024. We have also secured grant funding from the RPLC to fit a soundproof screen, and related work, which will give us some greater flexibility in the way we can use the space at the Centre.

Finally, and as ever, staff and trustees at the Cambrian Community Centre thank everyone for their past and continuing support of the Centre in so many ways.



Sue Pendle – Chair of Trustees
8th November 2022

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts the Cambrian Centre ("the Charity") for the year ended 30th June 2022.

As the Charity's trustees, 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

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

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



Name: Andrew Craig

Address: 16 Cranmer Rd, Hampton Hill, Middlesex, TW12 1DW

Date: 31st October 2022

CAMBRIAN COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 30 June 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Note					
Incoming Resources					
	2	1,657	-	1,657	3,474
	3	34,789	12,955	47,743	83,650
		36,446	12,955	49,400	87,124
		28,829	0	28,829	11,556
		24,974	0	24,974	8,372
		9,859	0	9,859	8,321
		63,662	0	63,662	28,249
	4	881	0	881	777
		100,988	12,955	113,943	116,150
Resources expended					
		20,359	354	20,713	24,597
		59,152	1,667	60,819	63,993
		28,358	354	28,712	33,916
	5	107,870	2,375	110,245	122,506
		(6,881)	10,579	3,698	(6,356)
		88,259	3,376	91,635	97,992
		81,378	13,955	95,333	91,636

The notes on pages 11 to 17 form part of these financial statements

CAMBRIAN COMMUNITY CENTRE

BALANCE SHEET

Year ended 30 June 2022

Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £	
Fixed assets					
Tangible assets	7	1,422	13,494	14,916	5,721
Current assets					
Debtors	8	4,056	-	4,056	1,585
Cash at bank and in hand		83,317	461	83,778	88,255
Total current assets		87,373	461	87,834	93,575
Current liabilities					
Creditors	9	7,417	-	7,417	3,925
Net current assets		79,956	461	80,417	85,915
Net assets		81,378	13,955	95,333	91,636
Funds					
Unrestricted - general	10	56,378	-	56,378	63,259
Unrestricted - designated	11	25,000	-	25,000	25,000
Restricted	12	-	13,955	13,955	3,376
Total Funds	13	81,378	13,955	95,333	91,635

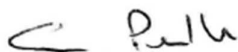
The notes on pages 11 to 17 form part of these financial statements

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

For the financial year ending 30 June 2022 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act - however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report forms part of this document.

The trustees acknowledge their responsibilities for complying with the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board on 8 November 2022



Sue Pendle
Chair

CAMBRIAN COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2022

1 Accounting policies

The principal accounting policies adopted, judgements and estimates in the preparation of the financial statements are as follows:

Basis of Accounting

The financial statements have been prepared in accordance with 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 (Charities SORP FRS 102) effective 1 January 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

Going concern

The Charity is a going concern. Taking into account reserves and anticipated recurring income, the Trustees are confident that the Charity remains a going concern for at least twelve months from the date of approval of these accounts.

Income recognition

Income is recognised in the period in which the Charity has entitlement to receipt, the amount can be measured reliably and it is probable the income can be received.

Income comprises donations, fundraising, grants and charitable trading income.

In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or it is probable that those conditions will be fulfilled within the reporting period.

Income from the recovery of tax on gift aided donations is accounted for in the period in which it is received.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of the obligation can be measured reliably. The Charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Charitable expenditure includes those costs incurred in fulfilling the Charity's principal objects, as outlined in the Report of the Trustees. These include any governance costs which are those incurred with the administration of the Charity and compliance with constitutional and statutory requirements.

The Charity makes contributions to a defined contribution pension scheme for eligible employees. The assets of the scheme are held separately from the Charity in an independent fund managed by the National Employment Savings Trust (NEST). The pension cost charge represents contributions payable under the scheme by the Charity to the fund. The Charity has no liability under the scheme other than payment of these contributions.

CAMBRIAN COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2022

1 Accounting Policies (continued)

Taxation

The Company is a Registered Charity and is therefore exempt from taxation under the Income and Corporation Taxes Acts.

Tangible Fixed Assets

Tangible fixed assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation. They are only capitalised when the unit cost of purchase exceeds £1,000

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

- gym equipment	20%
- IT equipment	33%
- furniture and fittings	20%

Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors and provisions

Creditors and provisions are recognised where the Charity has an obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their expected settlement amount.

Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight line basis over the lease term.

Funds Structure

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors and grantors.

Designated funds are unrestricted funds earmarked by the Trustees for a specific purpose.

CAMBRIAN COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2022

2 Fundraising and donations

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Fundraising	250	-	250	-
Donations	515	-	515	3,474
Gift Aid	892	-	892	-
Total	1,657	-	1,657	3,474

There were no costs incurred in generating voluntary income (2021: NIL)

3 Grants

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Richmond Parish Lands Charity	26,000	-	26,000	53,000
Coronavirus Job Retention Scheme	-	-	-	17,110
Richmond Borough Council Discretionary Grant	-	-	-	11,650
Active Richmond	898	-	898	1,890
LBRUT Omicron	2,667	-	2,667	-
Garfield Weston	5,224	-	5,224	-
Kew Traders	-	333	333	-
Civic Pride	-	4,888	4,888	-
Local Area Fund	-	7,733	7,733	-
Total	34,789	12,955	47,743	83,650

The Centre has a two year lease with Richmond Parish Lands Charity for the Cambrian Centre whereby RPLC has waived the Centre's obligation to pay rent. The lease commenced on 1 July 2021. Rental expense is shown in Resources expended, with the corresponding value of free rent provision shown in Grants. The value of both items in 2022 was £26,000 (2021: £26,500)

In the 2021 accounts, recycling/locker rental income was reported under Grants. This has been restated in the 2022 accounts and is now reported under Other income.

4 Other income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Recycling / locker rental income	725	-	725	150
Bank interest	156	-	156	627
Total	881	-	881	777

In the 2021 accounts, recycling/locker rental income was reported under Grants. This has been restated in the 2022 accounts and is now reported under Other income.

CAMBRIAN COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2022

5 Resources expended

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Room hire				
Direct support from central staff	5,056	-	5,056	6,625
Allocation of central costs	15,304	354	15,658	17,972
Total	20,359	354	20,713	24,597
Gym				
Direct gym staff costs	31,540	-	31,540	29,035
Direct support from central staff	4,642	-	4,642	5,724
Training	325	-	325	874
Other costs	1,318	-	1,318	2,268
Depreciation	923	1,195	2,118	2,129
Allocation of central costs	20,405	472	20,877	23,963
Total	59,152	1,667	60,819	63,993
Community activities				
Tutor costs and other expenses	9,684	-	9,684	11,527
Direct support from central staff	3,371	-	3,371	4,417
Allocation of central costs	15,304	354	15,658	17,972
Total	28,358	354	28,712	33,916
Total	107,870	2,375	110,245	122,506

Where possible costs have been allocated on an actual basis. Management and administration support costs have been allocated between room hire, gym and community activities on a reasonable percentage apportionment according to the following respective percentages: 30%, 40%, 30%.

Analysis of central costs:

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
By activity:				
Room hire	15,304	354	15,658	17,972
Gym	20,405	472	20,877	23,963
Community activities	15,304	354	15,658	17,972
Total	51,012	1,180	52,192	59,907
By cost type:				
Rent	26,000	-	26,000	26,500
Staff costs	6,741	-	6,741	9,223
General running costs	17,565	-	17,565	13,192
Depreciation	-	1,180	1,180	1,180
Other costs	706	-	706	9,812
Total	51,012	1,180	52,192	59,907

The Centre has a two year lease with Richmond Parish Lands Charity for the Cambrian Centre whereby RPLC has waived the Centre's obligation to pay rent. The lease commenced on 1 July 2021. Rental expense is shown in Resources expended, with the corresponding value of free rent provision shown in Grants. The value of both items in 2022 was

CAMBRIAN COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2022

5 Resources expended (continued)

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs				
Room hire	5,056	-	5,056	6,625
Gym	36,181	-	36,181	34,760
Community activities	3,371	-	3,371	4,417
Central	6,741	-	6,741	9,223
Total	51,349	-	51,349	55,025

The aggregate staff costs are:	2022 £	2021 £
Wages and salaries	50,648	54,309
Workplace pensions	700	716
	51,349	55,025

The Centre does not pay employers NI costs as it is eligible for Employment Allowance

Particulars of employees

The average number of staff employed by the charity during the financial year amounted to:

	2022 No.	2021 No.
Number of staff (full time equivalents)	1.9	2.0

6 Governance costs

There were no governance costs incurred during the year. (2021: NIL)

7 Tangible Fixed Assets

	Gym and IT Equipment		
	Unrestricted funds £	Restricted funds £	Total funds £
Accumulated cost at 1st July 2021	21,487	10,579	32,066
Additions during the year	-	12,494	12,494
Disposals during the year	-	-	-
Accumulated cost at 30th June 2022	21,487	23,073	44,560
Accumulated depreciation at 1st July 2021	19,142	7,203	26,345
Depreciation charge for the year	923	2,375	3,298
Depreciation on disposals	-	-	-
Accumulated depreciation at 30th June 2022	20,065	9,579	29,644
Net Book Value at 1st July 2021	2,345	3,376	5,721
Net Book Value at 30th June 2022	1,422	13,494	14,916

CAMBRIAN COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2022

8 Debtors	2022	2021
	£	£
Prepayments	2,685	231
Accrued income	1,371	1,354
Total	4,056	1,585

9 Creditors	2022	2021
	£	£
Accrued expenses	408	1,287
Deferred income	7,009	2,638
Total	7,417	3,925

10 Unrestricted general funds

Balance at 01.07.20	Net outgoing		Net outgoing		Balance at 30.06.22
	Resources	Balance at	Resources	Balance at	
£	£	£	£	£	£
71,469	(8,210)	63,259	(6,881)	56,378	

11 Unrestricted designated funds

Balance at 30.06.21	Balance at 30.06.22
£	£
25,000	25,000

The value of the designated fund has been considered by the trustees following information from RPLC that any work at the Centre (as part of overall site development) would not now take place for at least two years and might not take place at all. The trustees have agreed to make no change to the amount of the fund but recognise that the fund might be needed now for refurbishment and/or other expenditure and not just cover the shortfall in revenue if the Centre had to close to allow RPLC to do development work.

12 Restricted funds

	Balance at	Movement in resources:		Balance at	Movement in resources:		Balance at
	01.07.20	Incoming	Outgoing	30.06.21	Incoming	Outgoing	30.06.22
	£	£	£	£	£	£	£
Fixed asset grants/donations	1,523	3,540	(1,687)	3,376	12,955	(2,375)	13,955
Charitable expenditure	-	17,110	(17,110)	-	-	-	-
Total	1,523	20,650	(18,797)	3,376	12,955	(2,375)	13,955

Restricted funds for fixed assets are the unexpended balances of grants and donations given to the Charity for gym and IT equipment. Charitable expenditure funding relates to funding received under the Government furlough scheme.

CAMBRIAN COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2022

13 Analysis of net assets

	Tangible Fixed Assets	Net Current Assets	Total	Tangible Fixed Assets	Net Current Assets	Total
	2021	2021	2021	2022	2022	2022
	£	£	£	£	£	£
Unrestricted Funds - general fund	2,345	60,914	63,259	1,422	54,956	56,378
Unrestricted Funds - designated fund	-	25,000	25,000	-	25,000	25,000
Restricted Funds	3,376	-	3,376	13,494	461	13,955
Total	5,721	85,915	91,635	14,916	80,417	95,333

14 Financial commitments

a) Operating leases

There are no operating lease commitments. As originally reported, the 2021 accounts indicated an operating lease commitment of £53,000. Upon further consideration of the Centre's rental agreement this has been restated to nil.

b) Capital commitments

There are no capital commitments (2021: nil)

15 Contingent liabilities

There are no contingent liabilities (2021: nil)

16 Related party transactions

The trustees receive no salaries or benefits although the majority are either gym users or activity users.

3 trustees (2021: 4) were paid expenses of £92 (2021: £103) during the year.

17 Liability of the members

The Charity is constituted as a company limited by guarantee. In the event of the Charity being wound up members are required to contribute an amount not exceeding £1.