

CAMBRIAN COMMUNITY CENTRE

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

CONTENTS

	Page(s)
Members of the board and professional advisors	1
Trustees' annual report for the year ended June 2023	2-8
Independent Examiner's report for the year ended June 2023	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12-18

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

The Board of Trustees as at 19 th September 2023	Ms Sue Pendle (Chair) Mr Nick Aked Dr Rachel Fulljames (appointed May 2023) Mrs Maria Kell Ms Kate McCormack Ms Elizabeth Nash (appointed May 2023) Mr Thomas O'Malley Mrs Camilla Reeve Mr Brian Shea Mr Christopher Storey
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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 2023

The Trustees present their report and the financial statements of the Charity for the year ended 30th June 2023.

Background and 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 and the Trustees have summarised them as follows:

The Cambrian Community Centre works to improve health and community strength by providing exercise and leisure activities and encouraging participation. We welcome everyone and we particularly focus on people who may be disadvantaged by health, age, social or economic circumstances.

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 Centre Manager, who is expected to adhere to the aims and objectives and policies of the Charity. The Chair and the Centre Manager meet regularly and also regularly meet together with the Treasurer. The Centre Manager reports to the Trustees at their bi-monthly meetings. The Centre also employs a Gym Manager, part time gym staff and engages self-employed instructors to deliver other activities.

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.

Review of the year 2022/23

Overview

2022/23 has been a busy year. We have developed our Community Activities Programme, and have also seen a significant increase in the number of people participating in that programme. We have established, through a partnership arrangement with The Real Junk Food Project (TRJFP), a weekly lunch café. The Table Tennis Group opened up as a Warm Space (open access, free hot drinks, chat and activities, including Table Tennis). We have provided additional flexibility to the way in which the main meeting room can be used by adding a sound-proof room-divider and made some related improvements.

The first few months of the year saw a reduction in the level of activity in the gym. Following the Gym Manager's return from maternity leave, she initiated a Gym Recovery programme of work. We worked together to support that recovery work, and the Gym Manager, in seeing that through to achieve a significant increase in the level of gym activity.

Over the course of the year we have had to deal with significant increases in costs, particularly in relation to energy costs, and have worked hard to continue to broadly maintain affordable access to our community activities and gym.

We have secured a generous amount of grant income during the year, from various sources, to support the development work outlined above and to deal with the impact of rising costs both for our users and for the Centre. The individual grants are detailed later in this report.

We have worked with the Centre Manager and an external facilitator to develop a Strategic Plan for the Centre, looking at what is offered from the Centre, how we might develop that offer and what we need in place to facilitate it.

The development work on the Sports Pitch, planned by Richmond Parish Lands Charity (RPLC) and being taken forward by The Richmond Charities, has mostly been stalled during the year because of the need to move various electric cables before the main work can commence. The development site has reduced the availability of parking at the rear of the building. Both the London Borough of Richmond upon Thames Council (LBRUT) and RPLC have been helpful in mitigating the impact of this on Centre users.

Overall, we were pleased to end the year with a small surplus of £5,564 on unrestricted funds which compares well with the deficits of the last three years arising from the impact of the Covid pandemic.

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

Summary of our Activities

The Centre fulfils its aims by:

- Running a programme of Community Activities from the Centre and working with partner organisations delivering relevant activities from the Centre
- Providing a Community Gym for the local community which also specialises in providing rehabilitative exercise programmes and support
- Ensuring accessibility to our Activities Programme and Gym at discounted, subsidised, affordable user fees. Table Tennis is provided as a free activity and the weekly café

- operates on a 'pay as you feel' basis
- 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 foster their health and wellbeing through participation in activities, skill development and social engagement. The programme consists of yoga, choir, drawing, creative writing and table tennis. In response to demand identified in a survey Pilates was introduced in Autumn 2022 and Tai Chi and Chair Yoga were introduced in Spring 2023. Activity sessions are delivered by suitably qualified and welcoming freelance tutors.

In 2022/23 there were a total of 151 people registered with the programme (increase of 44% from 105 in 2021/22). 219 sessions (203 in 2021/22) were delivered during the year across the various activities and there were 2258 individual attendances (increase of 37% from 1646 in 2021/22). 75% of the registered participants are female, over 50% are over 70 years of age and 14% identify themselves as disabled.

In addition, we provided free room space to local organisations, including English as an Additional Language and Richmond Good Neighbours, where this represents an investment in the local community.

During the year the table tennis group took on the role of providing an open access, free, warm space at the Centre. We also entered into a partnership arrangement with TRJFP to open a Wednesday Lunch Café at the Centre in mid-March 2023 on a 6-month trial basis. During the period mid-March to end June 2023 TRJFP served 491 meals, an average of 31 per week. We are delighted with the success of this initiative, providing a 3-course lunch, cooked from scratch, from supermarket surplus food, on a 'pay as you feel' basis and providing supermarket surplus for people to take home.

Community Gym

The Community Gym is open to all and offers affordable gym facilities to local people. In addition, a wide range of local NHS services (GP's, physiotherapy teams including cardiac, respiratory, orthopaedic, neurology and mental health groups) and other charities refer patients and clients to the gym for rehabilitation exercise. People referred are assessed and guided by staff with specialist qualifications and experience and are provided with discounts on their initial gym sessions to encourage their engagement in rehabilitative exercise. This gym is currently the only gym in the LBRuT that provides this service.

At the end of 2022/23 69% of regular gym users were over 70 years of age and 53% were female. 25% of regular gym users identified themselves as disabled.

The level of activity in the gym had dropped off during 2022. On her return from maternity leave in October 2022, the Gym Manager instituted a gym recovery programme which was supported by the Centre Manager and Trustees. This programme of work has successfully cleared the backlog of referrals and the number of regular gym users has increased from 79 in January 2023 to 130 at the end of June 2023 (an increase of 65%).

There were a total of 4161 visits to the Gym during the year (4250 in 2021/22). There were 78 new health referrals in 2022/23 (123 in 2021/22).

Gym Users during the 2022/23 period, broken down by method of payment, were as follows:

Method of Payment	2022/23		2021/22	
	People	Visits	People	Visits
Annual Subscription	17	789	16	605
Monthly Standing Order	37	2123	42	2342
'Pay as you go' per session	89	1161	57	817
Medical referrals - initial discounted rate	33	88	63	486
Totals	176	4161	178	4250

Community Room Hire

We hire out the Community Rooms to:

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

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 gym activities, baby/toddler and parent classes, adult life drawing and affordable counselling and therapy for both adults and children.

In the last financial year, 2021/22, the Centre benefitted from a regular hire of the smaller of the two meeting rooms for two days a week. During the course of the current year this was reduced in stages to half a day per week. Whilst we are glad that this client has continued to hire some space in the Centre, the reduction in the extent of their rental has had an impact on our room hire income.

Support Received

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

- the RPLC, as our Landlord
- the RPLC:
 - i. to fit a room-divider and make associated improvements to the main meeting room
 - ii. to meet the costs of some essential gym equipment repair costs
 - iii. to support the Centre's core costs
- the LBRuT's Local Cost of Living fund, to support the opening of the Centre's Warm Space and the weekly Lunch Café
- the Garfield Weston Foundation for support towards the Centre's core costs
- the London Community Foundation's Together for London fund to support the Centre in maintaining our activities at affordable prices
- the South West London Integrated Care Board to support the Gym recovery work
- the Heathrow Community Trust to support the Community Activities Programme; and
- the Legacy Sports and Education Foundation money from which has been set aside for future capital expenditure.

We are also grateful for the support we receive in other ways from many people and organisations, including, Councillors and Officers of LBRuT, Richmond CVS, The Cranfield Trust, Gareth Williams in

relation to our Strategic planning process and Sarah Olney MP.

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

Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 10 to 18.

The Charity's overall financial position improved markedly in the past year, thanks mainly to the receipt of several generous grants. The grant funding directly led to a meaningful increase in restricted funds. As some of the grant funding was expended, it also reduced the strain on operating income, as measured by the increase or decrease in Unrestricted Funds. The Centre recorded a profit on this basis (i.e. an increase in Unrestricted Funds) – its first since 2018/19.

However, underlying operating trends, excluding grants, were mixed. Overall revenue, for the year, from the Gym and Community Activities Programme continued to grow. Room Hire revenue, however, slipped back from the strong 2021/22 level. Expenses increased significantly, particularly utility costs. It remains an objective of the Centre to continue to improve revenue and to contain costs.

Overall reserves increased by £23,978 (2022: an increase of £3,698) and the Balance Sheet shows total net assets of £119,312 (2022: £95,334). Restricted Funds increased by a notable £18,414, thanks, as mentioned, to the receipt of grant funding. The increase in Unrestricted Funds was a notable £5,564 (2022: a decline of £6,881).

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 slipped back from 2021's exceptionally strong level to £22,231 (2022 £28,829). As noted above, much of this can be attributed to reduced usage from one client in particular. Revenue, however, continued to more than cover direct costs (although the function was in a loss position if allocated core costs are also included).

Gym revenue continued to expand modestly to £27,250 (2022: £24,974). It remains below the 2018/19 pre-COVID level of approximately £33,000. As noted above, 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 has been significant in this regard.

Gym revenue in the year covered 67% of the Gym's direct costs of £40,946.

Community Activities revenue also expanded to £11,001 (2022: £9,859). 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 the year covered 76% of this function's direct costs of £14,462.

Central costs increased significantly, to £76,098 (2022: £52,192). Of the increase, approximately £13,000 was due to the installation of the room divider in the larger of the

Centre's two rooms, and this was nearly fully covered by an RPLC grant. Excluding this item, and rent of £25,000 already covered by RPLC, central costs of approximately £38,000 were still more than 40% higher than in the preceding year (approximately £26,000 excluding rent). Utility costs in particular increased sharply versus the previous year.

Reserves Policy

The Charity has accumulated reserves of £119,312 (2022: £95,333) of which £61,943 (2022: £56,379) relate to unrestricted general funds, £25,000 (2022: £25,000) to a designated reserve and £32,369 (2022: £13,955) to restricted reserves.

Unrestricted general funds

The Charity operates a Reserves Policy which determines the level of unrestricted funds it is 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;
- meet unexpected costs such as the failure of gym equipment, staff illness and legal costs to defend the Charity's interests; and
- replace gym equipment as it wears out.

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 revenues, contain costs, and secure further grant funding.

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 the anticipated plans, being developed by RPLC, for improvements to 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. They cover the purchase of gym and IT equipment and charitable expenditure. Charitable expenditure targeted by restricted reserves primarily includes core costs and

initiatives for the gym and community activities.

Looking Forward

The strategic objectives Trustees have set for the Centre include continuing to grow the level of participation in the Community Activities Programme as well as the number of regular users of, and referrals to, the Community Gym.

We will be seeking out, and applying for, longer term grants to enable us to confidently move forward with the strategic objectives, including the Trustee's aspiration to add an additional member of staff to support the Trustees to take these objectives forward.

We are keen to continue to maintain affordable access to the Centre's Activities and Gym. We plan to introduce a Donation Scheme so that regular gym users and activity participants, who may be able to afford to pay a bit more, can, if they wish make an additional contribution by way of a voluntary donation to help us to do that.

We are aiming to maintain the weekly lunch café and the open, free access Table Tennis group beyond the 6-month period for which we received grant funding support for these sessions.

We have a programme of work planned for 2023/24 funded by a grant from LBRuT's Local Area Fund to upgrade the PCs and software in use at the Centre and to support us in making greater use of Microsoft 365 cloud based technology for Centre Management and Governance purposes.

We are also, with support from LBRuT Active Richmond Fund, increasing the number of discounted sessions provided to those referred to the gym for exercise for the 2023/24 financial year and developing the monitoring and review arrangements for these referrals.

Whilst RPLC had considered the possibility of the Centre moving, in its entirety, to Dickson House, it has since decided not to pursue that option. We are grateful that RPLC has consequently agreed to offer us a five-year lease, on a peppercorn rent for the ground floor of Caplan Court. We have also had some discussions with RPLC about potential improvements to the Centre's accommodation and are looking forward to seeing that develop into specific proposals.

We understand that the development on the Sports Pitch will start in earnest in Autumn 2023 and we are anticipating liaison with The Richmond Charities (who are taking the development forward) in respect of any disruption to the Centre and Centre Users that may arise. We understand that the related development of the car parking area, between the Centre and the Sports Pitch, into a public space (being referred to as Cambrian Square) will be planned during the next few months. It will be delivered, by the same contractor, towards the end of the period of the development work on the Sports Pitch. We understand that there will be consultation, including with the Cambrian Community Centre, on the design of that public space.

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

Sue Pendle – Chair of Trustees
14th November 2023

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of the Cambrian Centre ("the Charity") for the year ended 30th June 2023.

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: 14 November 2023

CAMBRIAN COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 30 June 2023

		Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Total funds 2022
Note		£	£	£	£
Incoming Resources					
Fundraising and donations	2	100	-	100	1,657
Grants	3	29,776	69,070	98,846	47,743
Total donations, fundraising and grants		29,876	69,070	98,946	49,400
Room hire		22,231	-	22,231	28,829
Gym		27,250	-	27,250	24,974
Community activities		11,001	-	11,001	9,859
Total charitable trading income		60,482	-	60,482	63,662
Other income	4	1,730	-	1,730	881
Total Incoming Resources		92,089	69,070	161,159	113,943
Resources expended					
Room hire costs		15,105	13,400	28,505	20,713
Gym costs		44,525	26,860	71,385	60,819
Community activities costs		26,894	10,396	37,290	28,712
Total Resources Expended	5	86,524	50,656	137,180	110,245
Net incoming (outgoing) resources		5,564	18,414	23,978	3,698
Balances brought forward		81,379	13,955	95,334	91,636
Balances carried forward		86,943	32,369	119,312	95,334

The notes on pages 12 to 18 form part of these financial statements

CAMBRIAN COMMUNITY CENTRE

BALANCE SHEET

Year ended 30 June 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fixed assets					
Tangible assets	7	619	9,537	10,156	14,916
Current assets					
Debtors	8	1,056	-	1,056	4,056
Cash at bank and in hand		88,265	22,832	111,096	83,778
Total current assets		<u>89,321</u>	<u>22,832</u>	<u>112,153</u>	<u>87,834</u>
Current liabilities					
Creditors	9	2,998	-	2,998	7,417
Net current assets		<u>86,324</u>	<u>22,832</u>	<u>109,155</u>	<u>80,417</u>
Net assets		<u>86,942</u>	<u>32,369</u>	<u>119,311</u>	<u>95,333</u>
Funds					
Unrestricted - general	10	61,943	-	61,943	56,379
Unrestricted - designated	11	25,000	-	25,000	25,000
Restricted	12	-	32,369	32,369	13,955
Total Funds	13	<u>86,943</u>	<u>32,369</u>	<u>119,312</u>	<u>95,334</u>

The notes on pages 12 to 18 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 2023 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 14 November 2023

Sue Pendle
Chair

CAMBRIAN COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2023

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 2023

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 2023

2 Fundraising and donations

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fundraising	-	-	-	250
Donations	100	-	100	515
Gift Aid	-	-	-	892
Total	100	-	100	1,657

There were no costs incurred in generating voluntary income (2022: nil).

3 Grants

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Richmond Parish Lands Charity (Rent forgiveness)	25,000	-	25,000	26,000
Richmond Parish Lands Charity (Funding of room divider)	-	12,500	12,500	-
Richmond Parish Lands Charity (Gym and Core Costs)	-	14,900	14,900	-
Active Richmond	-	-	-	898
LBRuT Omicron	-	-	-	2,667
LBRuT Cost of Living	-	6,395	6,395	-
LBRuT micro grant for green improvements	-	250	250	-
Integrated Care Board Health Inequality Fund	-	9,525	9,525	-
London Community Foundation	-	10,000	10,000	-
Heathrow Community Trust	-	4,500	4,500	-
Legacy Sports & Education Foundation	-	11,000	11,000	-
Garfield Weston	4,776	-	4,776	5,224
Kew Traders	-	-	-	333
Civic Pride	-	-	-	4,888
Local Area Fund	-	-	-	7,733
Total	29,776	69,070	98,846	47,743

The Centre has a lease with Richmond Parish Lands Charity for the Cambrian Centre running to 30 June 2024 whereby RPLC has waived the Centre's obligation to pay rent. Rental expense is shown in Resources expended, with the corresponding value of free rent provision shown in Grants. The value of both items in 2023 was £25,000 (2022: £26,000).

4 Other income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Recycling / locker rental income	1,350	-	1,350	725
Bank interest	380	-	380	156
Total	1,730	-	1,730	881

CAMBRIAN COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2023

5 Resources expended

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Room hire				
Direct support from central staff	2,071	3,604	5,676	5,056
Allocation of central costs	13,033	9,796	22,829	15,658
Total	15,105	13,400	28,505	20,713
Gym				
Direct gym staff costs	17,601	11,021	28,622	31,540
Direct support from central staff	2,815	-	2,815	4,642
Training	1,865	-	1,865	325
Other costs	4,063	-	4,063	1,318
Depreciation	803	2,777	3,580	2,118
Subtotal	27,148	13,798	40,946	39,942
Allocation of central costs	17,378	13,062	30,439	20,877
Total	44,525	26,860	71,385	60,819
Community activities				
Tutor costs and other expenses	10,077	600	10,677	9,684
Direct support from central staff	3,784	-	3,784	3,371
Subtotal	13,861	600	14,461	13,055
Allocation of central costs	13,033	9,796	22,829	15,658
Total	26,894	10,396	37,290	28,712
Total	86,524	50,656	137,180	110,245

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 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
By cost type:				
Rent	25,000	-	25,000	26,000
Staff costs	7,571	-	7,571	6,741
General running costs	8,604	18,974	27,578	17,565
Other costs	2,269	12,500	14,769	706
Depreciation	-	1,180	1,180	1,180
Total	43,444	32,654	76,098	52,192
By activity:				
Room hire	13,033	9,796	22,829	15,658
Gym	17,378	13,062	30,439	20,877
Community activities	13,033	9,796	22,829	15,658
Total	43,444	32,654	76,098	52,192

The Centre has a lease with Richmond Parish Lands Charity for the Cambrian Centre running to 30 June 2024 whereby RPLC has waived the Centre's obligation to pay rent. Rental expense is shown in Resources expended, with the corresponding value of free rent provision shown in Grants. The value of both items in 2023 was £25,000 (2022: £26,000).

CAMBRIAN COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2023

5 Resources expended (continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs				
Room hire	2,071	3,604	5,676	5,056
Gym	20,417	11,021	31,438	36,181
Community activities	3,784	-	3,784	3,371
Central	7,571	-	7,571	6,741
Total	33,843	14,625	48,468	51,349

The aggregate staff costs are:

	2023 £	2022 £
Wages and salaries	47,855	50,648
Workplace pensions	613	700
	48,468	51,349

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:

	2023 No.	2022 No.
Number of staff (full time equivalents)	1.7	1.9

6 Governance costs

There were no governance costs incurred during the year. (2022: nil).

7 Tangible Fixed Assets

	Gym and IT Equipment		
	Unrestricted funds £	Restricted funds £	Total funds £
Accumulated cost at 1st July 2022	21,487	23,073	44,560
Additions during the year	-	-	-
Disposals during the year	-	-	-
Accumulated cost at 30th June 2023	21,487	23,073	44,560
Accumulated depreciation at 1st July 2022	20,065	9,579	29,644
Depreciation charge for the year	803	3,957	4,760
Depreciation on disposals	-	-	-
Accumulated depreciation at 30th June 2023	20,868	13,536	34,404
Net Book Value at 1st July 2022	1,422	13,494	14,916
Net Book Value at 30th June 2023	619	9,537	10,156

CAMBRIAN COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2023

8 Debtors	2023	2022
	£	£
Prepayments	237	2,685
Accrued income	819	1,371
Total	1,056	4,056
9 Creditors		
Accrued expenses	929	408
Deferred income	2,068	7,009
Total	2,998	7,417

10 Unrestricted general funds

Balance at 01.07.21	Net outgoing Resources for the year	Balance at 30.06.22	Net outgoing Resources for the year	Balance at 30.06.23
£	£	£	£	£
63,260	(6,881)	56,379	5,564	61,943

11 Unrestricted designated funds

Balance at 30.06.22	Balance at 30.06.23
£	£
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
	01.07.21	Incoming	Outgoing	30.06.22	Incoming	Outgoing	30.06.23
	£	£	£	£	£	£	£
Fixed asset grants/donations	3,376	12,955	(2,375)	13,955	-	(3,957)	9,998
Charitable expenditure	-	-	-	-	69,070	(46,699)	22,371
Total	3,376	12,955	(2,375)	13,955	69,070	(50,656)	32,369

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 primarily relates to funding received to cover core costs and initiatives for the gym and community activities.

CAMBRIAN COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2023

13 Analysis of net assets

	Tangible Fixed Assets	Net Current Assets	Total	Tangible Fixed Assets	Net Current Assets	Total
	2022	2022	2022	2023	2023	2023
	£	£	£	£	£	£
Unrestricted Funds - general fund	1,422	54,957	56,379	619	61,324	61,943
Unrestricted Funds - designated fund	-	25,000	25,000	-	25,000	25,000
Restricted Funds	13,494	461	13,955	9,537	22,832	32,369
Total	14,916	80,417	95,334	10,156	109,156	119,312

14 Financial commitments

a) Operating leases

There are no operating lease commitments.

b) Capital commitments

There are no capital commitments (2022: nil).

15 Contingent liabilities

There are no contingent liabilities (2022: nil).

16 Related party transactions

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

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.