

**THE CARROLL CENTRE LIMITED**  
**(Formerly Stanmore Youth Centre Limited)**  
**(REGISTERED NUMBER : 02679740)**

**REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

## **STANMORE YOUTH CENTRE LIMITED**

(Company limited by guarantee and not having share capital)

### **LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Charity number</b>	1007973
<b>Company number</b>	2679740
<b>Trustees</b>	Rachel Aron Rebecca Horsfall Stephen Marlow Barbara Guthrie Ian Tait
<b>Principal address</b>	The Carroll Centre Somers Close Stanmore Winchester SO22 4EJ
<b>Registered office</b>	The Carroll Centre Somers Close Stanmore Winchester SO22 4EJ
<b>Independent examiner</b>	Compass Accountants Chartered Accountants and Registered Auditors Venture House The Tanneries Titchfield PO14 4AR
<b>Bankers</b>	Lloyds Bank 49 High Street Winchester SO23 9BU

**THE CARROLL CENTRE LIMITED  
(Formerly Stanmore Youth Centre Limited)  
YEAR ENDING 31 MARCH 2021  
TRUSTEE ANNUAL REPORT**

The trustees present their report and accounts for the year ended 31 March 2021. As the charity is also a company, the Trustees' Report includes the Directors' Report.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the following:

- The charity's memorandum and articles of association
- Applicable law and
- The requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities".

**Structure, governance, and management**

The charity is a company limited by guarantee. The charity is governed by its Memorandum and Articles of Association dated 22 January 1992. The guarantee of individual members of the company is limited to £1 for each member

The Trustees who are also directors for the purpose of the Companies Act 2006, and those who served in the year were:

Barbara Guthrie

Stephen Marlow

Rachel Aron

Sue Turner (from October 2020)

Nicola Horsey (from early March 2021)

Trustees benefit from an induction process including briefings on the governance of the company and charity. Trustees have access to Charity Commission Publications and to training opportunities to develop expertise.

Potential Trustees are required to complete an application form and apply to be checked through the Disclosure and Barring Service, references are taken up and assessed prior to final consideration for appointment. Trustees are appointed annually at the Annual General Meeting and can be co-opted by the Board between AGMs. None of the Trustees have any beneficial interest in the company.

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate any exposure to the major risks. The Trustees appoint a Head of Centre to manage the operational work of the charity and advise the Board on financial and operational matters.

**Objectives and activities**

The company was incorporated on 14 January 1992. The company was formed for the benefit of the young people of Stanmore and surrounding neighbourhoods to maintain, manage and develop its remit and it introduced a New Start Children's Centre. At that time the Centre changed its trading name and became known as the Carroll Centre.

**THE CARROLL CENTRE LIMITED  
(Formerly Stanmore Youth Centre Limited)  
YEAR ENDED 31 MARCH 2021  
TRUSTEES ANNUAL REPORT**

The company formally changed its name by special resolution on 8<sup>th</sup> October 2020.

The Carroll Centre aims to:

- Promote activities to benefit children, young people and families in Stanmore and the surrounding area
- Provide a safe, non-discriminatory environment in which the principles of equal opportunity are actively promoted, without distinction of gender, age, sexual orientation or race, or of political, religious or other beliefs.
- Build partnerships between the community and other agencies in a common effort to advance education and provide activities in the interests of health and social welfare, recreation and leisure time occupation.

**Statement of Public Benefit derived from activities.**

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objective and in planning our future activities. In particular the trustees have considered how planned activities will contribute to the aims and objectives they have set.

The focus of our activities is to work with children, young people and their families to give children the best possible start in life, to inspire them to become positive, happy and healthy adults within a supportive community.

We are committed to working in partnership with other agencies to secure the widest range of services to meet the needs of the local population. All our activities are undertaken to further our charitable purposes for the public benefit.

**Summary of core activities and services undertaken**

In the year from March 2020 the centre has faced some extraordinary challenges. There have been three lockdowns which has meant that the centre was unable at times to offer the sort of support that it normally does. The centre furloughed staff members and became a rather desolate place. It is usually vibrant and lively. Local families faced deprivation and challenges. The centre was certainly able to meet many of those needs but under very different circumstances. The centre provided food, telephone and online support, activities when possible and an ongoing nursery education as soon as it became possible. The staff have been nothing short of heroic.

**Poppins Nursery**

Poppins nursery was initially closed for 2 weeks in the spring term due to COVID restrictions, but it was able to re-open as a virtual nursery and staff used social media to connect with the children. The connection was imaginative and a very useful way to keep in touch. During the closure food was distributed by staff and volunteers along with activity packs to all the children on our register. For the re-opening in late spring with strict Covid guidelines, Eloisa Broadbent and her staff rose to the challenges and their dedication cannot be overstated. The nursery was divided into separate 'bubbles' for each day. Staff wore PPE and all hygiene rules were strictly followed. What it meant

was that children from families who were struggling were in a safe environment. The children were served with a cooked lunch each day. Local supermarkets donated food that could be collected by the parents. The nursery children were fortunate to continue with their education when so many other children were unable to. In January the nursery acquired its own testing kits. Qube of course is a valuable resource for the nursery children.

#### **Youth Services**

Have been limited but the staff have done a considerable amount of outreach work. They have literally just been out and about and know the families and the area well.

#### **Qube and Café**

Qube was closed until mid-August by the pandemic but was able to re-open in a limited way to begin with. The rule of six meant that sessions were time-limited and then time was allowed for cleaning in between sessions. The numbers have increased slowly. The café had the benefit of a sheltered outdoor area and again as restrictions ease so does the footfall.

#### **Head of Centre (HoC)**

It was important that Jool Heller-Dixon HoC was available to maintain continuity and building management as all other centre staff were furloughed. She also worked in partnership with Community First providing staff support while the centre was closed. One of the things provided was a voluntary counselling team for staff members who needed some short-term support.

#### **Bounce Back Project**

Funded by HM Government Covid funding and managed by the National Lottery.

This project was designed to feed and support children and families in what was thought would be the Covid recovery period. However, the virus did not recede as expected and Tier 4 restrictions were put in place and the project had to go virtual. The team then distributed food packs and activity packs to the families signed up. A Food Aid project was also set up in tandem with this project to make supplies available to vulnerable and struggling members of the community. Food and supplies were donated and collected and distributed by staff and volunteers in the meeting room and distributed by staff. Community donations, local churches and Friends of the Carroll plus funding from HCC's Cllr Tod all enabled the centre to make up and distribute Christmas food and activity packs during the Christmas/winter Lockdown.

#### **Free School Meals at Half-term**

In response to Marcus Rashford's campaign the centre stepped up and provided food packs for 30 families each day. The response from local supermarkets, Rotary, The Night Shelter and Rick Stein was extremely generous. More work and dedication from the staff despite some covid isolations

#### **Woodland Trail**

The Woodland Trail

We were delighted that Mayor Patrick Cunningham was able to open the Woodland trail in July and it has been a wonderful outdoor resource for the nursery.

#### **Fund Raising**

We distributed a fundraising letter last year and raised about £5000. The fundraising committee meets regularly. We have been successful in our approaches to the local supermarkets for donations. It is clear the profile of the centre needs to be raised. Qube and the café are very important revenue streams for the centre. The HoC works tirelessly to make funding applications.

**Local Support**

As a centre we are really grateful for the donations and funds received from WCC, HCC, Sainsbury's, Tesco, Waitrose, Bookers, The Night Shelter, Winchester University, The Amber Project, Rotary and Alresford Golf Club.

**Thank you**

The board is so grateful to the staff for their good will and hard work. This has been a year like no other and their dedication and commitment to the local community has been much appreciated. The HoC has shown resilience and taken a positive lead for her staff.

As a board we appreciate the volunteers who give their own time and many skills to the centre. We really couldn't manage without them.

**The Board** is confident that the centre works with other organisations with shared objectives and that it continues to be well placed to deliver cost-effective services for the community. The Board is also confident that the company has a robust framework for developing the services we provide in order to make an increasingly positive impact in the local communities we serve.

**Financial review**

It is a requirement of the charity that a charity income reserve should be maintained at a level equivalent to between three- and six-months expenditure. The trustees consider that reserves at this sensible and prudent level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional or alternative funds may be raised. The Trustees will continue to explore alternative revenue streams and consider that the Charity has sufficient reserves to enable it to continue. This reserve was £136,000 at the year end.

Note 13 in the accounts sets out an analysis of the assets attributable to the various funds and a description of these funds. The charity aimed to deliver services on the basis of a break-even budget (excluding depreciation costs) in 2020-2021, however, due to the COVID 19 pandemic and related restrictions, the deficit for the year was £29,576. Of this £16,694 related to depreciation. The Trustees still consider the year end position of the Charity to be very healthy with reserves of £351,000. This has been designated into various funds to support the future activities of the charity, including the charity income reserve noted above. Restricted and unrestricted funds are detailed in notes 11 and 12 of the accounts.

**Disclosure of information to the Independent Examiner of Accounts**

Each of the trustees has confirmed that there is no relevant information (as defined by S418 of the Companies Act 2006) of which they are aware which is relevant to the examination, but of which the examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the examiner is aware of such information.

**Independent Examiner**

A resolution proposing that Compass Accountants be reappointed as Independent Examiner of the company will be put to the members at the Annual General Meeting.

## Statement of Trustees' Responsibilities

The charity trustees (who are also the directors for the purposes of company law) are responsible for preparing the trustees annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

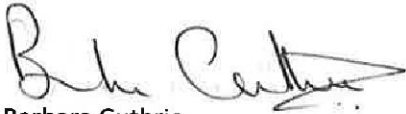
Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the income and expenditure of the company for that period. In preparing those accounts the directors are required to:

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

The directors are responsible for keeping proper accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and that enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

This report has been prepared in accordance with the small company regime (Section 419(2) of the Companies Act 2006).

On behalf of the board of trustees



Barbara Guthrie

Trustee

19 October 2021

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF THE CARROLL CENTRE LIMITED**

I report to the Charity Trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 7 to 16.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act,

**INDEPENDENT EXAMINER'S STATEMENT**

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

- a) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- b) the accounts do not accord with those records; or
- c) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- d) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Kerry Lawrance FCA

Compass Accountants  
Chartered Accountants and Registered Auditors  
Venture House  
The Tanneries  
Titchfield  
PO14 4AR

29 OCTOBER 2021

**THE CARROLL CENTRE LIMITED**  
**(Formerly Stanmore Youth Centre Limited)**

(Company limited by guarantee and not having share capital)

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021**

(Including Income and Expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
<b>INCOME</b>					
Donations and legacies		5,611	-	5,611	13,780
Trading income		2,000	-	2,000	7,881
Charitable activities	3	77,131	136,788	213,919	261,071
Investment income		9	-	9	151
<b>TOTAL INCOME</b>		<b>84,751</b>	<b>136,788</b>	<b>221,539</b>	<b>282,883</b>
<b>EXPENDITURE</b>					
Charitable activities	5	112,270	138,845	251,115	325,709
<b>TOTAL EXPENDITURE</b>		<b>112,270</b>	<b>138,845</b>	<b>251,115</b>	<b>325,709</b>
<b>NET INCOME/ (EXPENDITURE) FOR YEAR</b>		<b>(27,519)</b>	<b>(2,057)</b>	<b>(29,576)</b>	<b>(42,826)</b>
<b>TRANSFERS BETWEEN FUNDS</b>		<b>(2,057)</b>	<b>2,057</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND BALANCE BROUGHT FORWARD</b>		<b>380,850</b>	<b>-</b>	<b>380,850</b>	<b>423,676</b>
<b>TOTAL FUND BALANCES CARRIED FORWARD</b>		<b>351,274</b>	<b>-</b>	<b>351,274</b>	<b>380,850</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derives from continuing activities.

**THE CARROLL CENTRE LIMITED**  
**(Formerly Stanmore Youth Centre Limited)**

REGISTERED NUMBER : 02679740

(Company limited by guarantee and not having share capital)

**BALANCE SHEET AT 31 MARCH 2021**

	Notes	£	2021 £	£	2020 £
<b>FIXED ASSETS</b>					
Tangible assets	6		171,863		194,073
<b>CURRENT ASSETS</b>					
Stocks		795		795	
Debtors	7	18,509		6,652	
Cash at bank and in hand		168,908		192,395	
		<u>188,212</u>		<u>199,842</u>	
<b>CREDITORS: amounts falling due within one period</b>					
	8	<u>(8,801)</u>		<u>(13,065)</u>	
<b>NET CURRENT ASSETS</b>			179,411		186,777
<b>NET ASSETS</b>			<u>351,274</u>		<u>380,850</u>
<b>FUNDS</b>					
Unrestricted funds	10		351,274		380,850
Restricted funds	9		-		-
<b>TOTAL FUNDS</b>			<u>351,274</u>		<u>380,850</u>

For the financial year ended 31 March 2021, the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records, which comply with section 386, and preparing accounts, which give a true and fair view of the state of affairs of the company as at the end of the year and of its surplus or deficit for the financial year, in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 19th October 2021  
and signed on their behalf by



Barbara Guthrie  
Trustee

**THE CARROLL CENTRE LIMITED**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

The company changed its name by special resolution on 8th October 2020 from Stanmore Youth Centre Limited to The Carroll Centre

**1 ACCOUNTING POLICIES**

**(a) Accounting convention**

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 (FRS 102) (effective 1 January 2015) - (Charities SORP 19 (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. The Trustees believe that there are no material uncertainties about the charity's ability to continue. Trustees will continue to explore alternative revenue streams and consider that the Charity has sufficient reserves to enable it to continue.

**(b) Fund accounting**

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are earmarked for a specific purpose by the trustees.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

**(c) Income**

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, when entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Resources are deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

## THE CARROLL CENTRE LIMITED

### (Formerly Stanmore Youth Centre Limited)

(Company limited by guarantee and not having share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

### 1 ACCOUNTING POLICIES (continued)

#### (d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT paid.

Costs are apportioned in line with the income received from that source during the year.

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

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

#### (e) Fixed assets

Fixed assets are capitalised for ongoing use within the company, where the individual cost of the asset exceeds £250.

Depreciation is provided on fixed assets to spread the cost over the estimated useful lives of the relevant assets at the following rates:

Motor vehicles	25% Reducing balance
Furniture, fittings and equipment	25% Reducing balance
Leasehold improvements	Straightline over the lease term

#### (f) Stock

Stock is valued at the lower of cost and net realisable value.

#### (g) Pensions

The charity participates in a defined contribution pension scheme. Contributions in respect of the company's defined contribution pension scheme are charged to the profit and loss account for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either creditors or debtors at the year end.

#### (h) Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

**THE CARROLL CENTRE LIMITED**  
**(Formerly Stanmore Youth Centre Limited)**

(Company limited by guarantee and not having share capital)

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)**

(i) Financial Instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all of its financial instruments.

Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

The company's financial assets and liabilities consist of cash and cash equivalents, short term investments, trade debtors, trade creditors and accrued expenses. The fair value of these items approximates their carrying value due to their short term value. Unless otherwise noted, the company is not exposed to significant interest, foreign exchange or credit risks arising from these instruments.

Term deposits of less than one year are classified as investments within current assets.

**2 LEGAL STATUS**

The charity is a private company limited by guarantee and has no share capital. The charitable company was incorporated on 22 January 1992 in England and Wales and was registered on 7 February 1992 with the Charity Commission in England and Wales (Charity number 1007973). The charity is a public benefit entity. The registered office and place of business is Somers Close, Winchester, Hampshire SO22 4EJ. A description of the charity's operations and principal activities is stated in the trustees' report.

**3 INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted funds £	Restricted funds £	2021 £	2020 £
<b>Charitable activities</b>				
Central funding	50,315	-	50,315	10,799
Poppins After School Club and Summer playscheme	-	-	-	44,149
Poppins Nursery	-	96,765	96,765	125,365
Youth engagement team	-	5,000	5,000	-
Big Lottery ' Bounce Back'	-	35,023	35,023	-
QUBE Soft Play	26,816	-	26,816	80,758
	<u>77,131</u>	<u>136,788</u>	<u>213,919</u>	<u>261,071</u>

In 2020, £125,365 of income was restricted with the remaining £135,706 being unrestricted.

**THE CARROLL CENTRE LIMITED**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)**

4 DONATIONS AND LEGACIES	2021	2020
	£	£
St Luke's Parish Church Council	300	-
Winchester Cathedral	300	300
Miscellaneous and anonymous donations	5,011	13,480
	<u>5,611</u>	<u>13,780</u>
5 GRANTS RECEIVED	2021	2020
	£	£
Winchester City Council - core funding	5,520	6,510
Winchester City Council - small grants	500	500
Winchester City Council - COVID funding	18,057	-
Big Lottery	35,023	-
HCC early years funding	94,961	114,543
Awards for All	-	8,280
HIWCF	5,000	5,000
Community First Food grant (HCC)	1,400	-
	<u>160,461</u>	<u>134,833</u>
6 STAFF COSTS	2021	2020
	£	£
Wages and salaries	160,020	217,689
Employers National Insurance	5,602	7,555
Pension	2,372	2,538
Redundancy payments	12,210	-
	<u>180,204</u>	<u>227,782</u>

The average number of staff employed during the year was 14 (2020: 22). No employee received emoluments of £60,000 or more during this year or the prior year. No trustees received any emolument or were reimbursed for expenditure

No trustees received any emolument or were reimbursed for expenditure incurred on behalf of the charity.

Key management personnel were paid a total of £78,920 during the year (paid to 3 employees),(2020 £81,554)

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)**

7 EXPENDITURE	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
<b>Costs directly allocated to activities</b>				
Direct staff costs (see note 4)	74,094	106,110	180,204	227,782
Staff and volunteer expenses	35	-	35	353
Resources and equipment	2,290	13,545	15,835	21,783
Other Project delivery costs	-	-	-	2,371
Training and recruitment	615	-	615	640
	<u>77,034</u>	<u>119,655</u>	<u>196,689</u>	<u>252,929</u>
<b>Support costs allocated to activities</b>				
Rent, rates and water	910	910	1,819	4,759
Light and heat	1,552	4,656	6,208	7,716
Cleaning, refuse and security	1,218	3,655	4,873	5,685
Computer costs	1,971	2,463	4,434	1,415
Publications and subscriptions	495	107	602	621
Advertising	60	-	60	217
Telephone	2,547	2,548	5,095	5,198
Postage, printing, stationery and photocopying	677	777	1,454	1,584
Insurance	2,470	2,457	4,927	5,562
Vehicle expenses	862	-	862	3,646
Depreciation	16,694	-	16,694	19,512
Legal fees and bank charges	738	-	738	1,349
Accountancy support and consultancy	-	-	-	6,338
Bad debts	682	-	682	1,511
Support fund	-	-	-	3,873
Repairs and renewals	3,950	1,328	5,278	3,134
	<u>34,826</u>	<u>18,900</u>	<u>53,726</u>	<u>72,120</u>
<b>Governance costs</b>				
Accountancy and examination fees	410	290	700	660
	<u>112,270</u>	<u>138,845</u>	<u>251,115</u>	<u>325,709</u>

Included within accountancy and examinations fees above are amounts due to the independent examiners in relation to independent examination of £660 (2020: £660)

In 2020, £126,123 of expenditure was restricted with the remaining £199,586 being expended against general funds.

**THE CARROLL CENTRE LIMITED**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)**

**8 TANGIBLE ASSETS**

	Leasehold improvements £	Fixtures, equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At start of the year	924,851	117,395	33,895	1,076,141
Additions	-	-	-	-
Disposals	-	-	(33,895)	(33,895)
At end of year	<u>924,851</u>	<u>117,395</u>	<u>-</u>	<u>1,042,246</u>
<b>Depreciation</b>				
At beginning of the year	778,079	75,610	28,379	882,068
Charge	6,346	10,348	-	16,694
Disposals	-	-	(28,379)	(28,379)
At end of period	<u>784,425</u>	<u>85,958</u>	<u>-</u>	<u>870,383</u>
<b>Net book value</b>				
At end of year	<u>140,426</u>	<u>31,437</u>	<u>-</u>	<u>171,863</u>
At beginning of year	<u>146,772</u>	<u>41,785</u>	<u>5,516</u>	<u>194,073</u>

**9 DEBTORS**

	2021 £	2020 £
Trade debtors	6,599	2,491
Prepayments and accrued income	4,414	3,106
Other debtors	7,496	1,055
	<u>18,509</u>	<u>6,652</u>

**10 CREDITORS: amounts falling due within one year**

	2021 £	2020 £
Trade creditors	2,784	2,547
PAYE and National Insurance	3,550	2,733
Accruals and deferred income	1,641	7,624
Other creditors	826	161
	<u>8,801</u>	<u>13,065</u>

**11 RESTRICTED FUNDS**

	Funds b/fwd £	Income £	Expenditure £	Transfers £	Funds c/fwd £
Poppins Nursery	-	96,765	98,812	2,047	-
Youth Work	-	5,000	5,000	-	-
Big Lottery	-	35,023	35,023	-	-
	<u>-</u>	<u>136,788</u>	<u>138,835</u>	<u>2,047</u>	<u>-</u>

**THE CARROLL CENTRE LIMITED**  
**(Formerly Stanmore Youth Centre Limited)**

(Company limited by guarantee and not having share capital)

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)**

**Poppins Nursery**

The Nursery (2-5 years) is funded by Hampshire County Council, 3 year and 2 year old funding. Any surplus arising from funded Nursery Activities is ring fenced to support future activities of the Nursery.

**12 UNRESTRICTED FUNDS**

The income of the charity includes the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Funds b/fwd	Income	Expenditure	Transfers	Funds c/fwd
	£	£	£	£	£
<b>Designated funds</b>					
Maintenance reserve	28,475	-	-		28,475
Minibus reserve	10,196	4,985		(15,181)	-
Property reserve	146,772	-	(6,346)	-	140,426
Charity Income reserve	135,985	-	-	-	135,985
Support fund	7,946	-	-	-	7,946
Operational reserve	5,605	-	-	(3,017)	2,588
Youth Work	10,000	5,000	(5,000)	-	10,000
QUBE activities	35,871		(9,600)	-	26,271
	<u>380,850</u>	<u>9,985</u>	<u>(20,946)</u>	<u>(18,198)</u>	<u>351,691</u>
<b>General funds</b>	-	74,766	(91,324)	16,141	(417)
	<u>380,850</u>	<u>84,751</u>	<u>(112,270)</u>	<u>(2,057)</u>	<u>351,274</u>

**Maintenance reserve**

This reserve was created to cover substantial maintenance costs that might arise in the foreseeable future.

**Minibus fund**

The minibus fund was created to fund the purchase of minibuses and to provide depreciation. Both vehicles were sold during the year following the closure of the After School Club.

**Property reserve**

The property reserve is an amount equal to the net book value of the centre's leasehold property. Depreciation has been charged equally over the remaining lease term amounting to £6,347. A new lease is being negotiated with Winchester City Council and will run for 25 years from 17/6/18.

**Charity Income reserve**

The charity income reserve was created to maintain the equivalent of six month's salaries and overheads. The trustees have created this reserve to cover any unforeseen events as well as the possibility that funding might not always be obtained.

## THE CARROLL CENTRE LIMITED

(Formerly Stanmore Youth Centre Limited)

(Company limited by guarantee and not having share capital)

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

#### Support fund

The support fund is available to support any unforeseen community needs. In 2019/20 £3,873 was used to support vulnerable families by providing additional non-funded spaces for Nursery children and After School Club.

#### Operational fund

The operational fund has been created to cover any shortfall on current and future Centre activities. The Centre has been affected by Covid -19 and there was a shortfall in income in March 2021 following closure of the Centre during periods of lockdown.

#### QUBE SOFT PLAY reserve

The Trustees approved the set up of a social enterprise 'QUBE Softplay' and agreed that sufficient reserves be made available for the purchase of Softplay and Cafe equipment £55,191 which will be depreciated over 5 years. Depreciation costs of £9600 have been offset against this fund.

#### Youth

A donation received during 19/20 has been set aside to support future youth activities .

#### 13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	2021 £
Tangible fixed assets	171,863	-	171,863
Stock	795	-	775
Debtors	18,509	-	18,509
Bank and cash	168,908	-	168,908
Creditors	(8,801)	-	(8,801)
	<u>351,274</u>	<u>-</u>	<u>351,254</u>

#### 14 RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

#### 15 PENSION SCHEME

The company operates a defined contribution pension scheme on behalf of certain employees. The assets of the scheme

#### 16 LEASE COMMITMENTS

The company has a 25 year lease which expired in June 2018. The annual rental is £700. A new lease is currently being negotiated.