

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

**REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**



# **THE CARROLL 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 Nicola Horsey Stephen Marlow Barbara Guthrie Sue Turner
<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 YEAR ENDING 31 MARCH 2022 TRUSTEE ANNUAL REPORT**

The trustees present their report and accounts for the year ended 31 March 2022. 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 governing document
- 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 governing document dated 08 October 2020. The guarantee of individual members of the company is limited to £1 for each member. The Carroll Centre has been trading for 29 years. The centre is funded by services, projects, grants and fundraising. It currently operates an on-site HCC and OFSTED registered grant funded nursery (2015), Soft Play facility (2018), Community Café, registered food preparation kitchen, food pantry, office space, meeting rooms, outdoor areas and car parking. In addition to these services it operates small and medium needs-led grant-funded projects that contribute to the overall revenue of the centre. The centre has also managed the Stanmore Community Hall that adjoins the rear boundary of the centre for 6 years.

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 (retired at the end of 2021/22)  
Rachel Aron  
Sue Turner  
Nicola Horsey

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 interviewed before recruitment and have to be checked through the Disclosure and Barring Service. 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 charity was formed mainly for the benefit of the young people of Stanmore and surrounding neighbourhood. However under its new governing document, its remit is wider: to provide services, education and leisure activities for

# **THE CARROLL CENTRE LIMITED**

## **YEAR ENDING 31 MARCH 2022**

### **TRUSTEE ANNUAL REPORT**

children and adults in Stanmore and neighbourhood (see below). It is essentially now a community hub for Stanmore.

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, inspire them to become positive, happy and healthy adults within a supportive community, and to provide a welcoming community hub for the whole 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 April 2021 the centre faced further extraordinary challenges after a year of Covid. Although restrictions were gradually being eased, softplay was one of the last activities to be allowed. In any case, families were rightly cautious about returning to indoor activities such as the café and soft play area. Nevertheless, as the year progressed, public confidence improved, and our footfall began to steadily increase, and bookings and services began to slowly recover. The next big challenges were fuel shortages, delivery delays, goods shortages, staff shortages and the impact on staff sickness rates when we moved into the 'Living with Covid' phase. Despite these we have maintained our services and optimistically worked on new service development and planning for the future.

#### **Nursery**

The centre kept the nursery open safely during the whole year despite difficulties such as staff absences due to Covid. After an initial drop in children signed up for the nursery because of Covid, confidence began to build, and the nursery ended the financial year with healthy numbers. As numbers grew, more staff were recruited to cover Ofsted classroom ratios.

#### **Qube and Café**

Qube (softplay facility) and the cafe gradually began to return to normal during the year despite all the uncertainty. Opening hours were extended once lockdown and indoor activity restrictions were lifted. Lead staff came out of furlough at the end of May and began to rebuild the services. In line with Covid guidance numbers had been capped at 35 for each session and some tables removed to

## **THE CARROLL CENTRE LIMITED YEAR ENDING 31 MARCH 2022 TRUSTEE ANNUAL REPORT**

increase social distancing. By the end of June there were bookings every day with some full sessions. Since October there have been children's parties booked every week. Opening days were reduced to Monday-Saturday. Decisions about Sunday opening depend on sufficient demand to justify additional and staffing.

### **Holiday Playschemes**

The centre was successful in their application to HCC to run HAF holiday playschemes for 4 weeks in August and 1 week December 2021 and an additional week in February 2022. The playschemes are offered free of charge to children on benefits related free school meals or referrals from children's services or schools. The playscheme must be Ofsted compliant and provide education, activity and hot two course meal each day. The session was delivered by a combined staff team daily and volunteers and they provided enriching daily activities for 35 children.

In February we were advised that the scheme would be funded for another 3 years and would go out to open tender. The Carroll Centre have applied for the 22/26 tender.

### **Youth services**

The centre has good connections with young people in Stanmore and provides support when it can but funding for formal youth support is now a rarity. In 2021 we started working in partnership with the Youth Employment Hub - a new DWP & Local Government partnership. They ran fortnightly surgeries/interviews for young unemployed people 16-25 years at the centre. We provide volunteering and employment training for young people that they refer.

### **Education**

The centre has a working partnership with Solent College, and they have agreed to deliver Adult and family learning courses at the centre and online learning to people we refer. They delivered four short adult learning courses including an ESOL course for refugees and asylum seekers and Paediatric First Aid. They have several others booked and will run Job Academies to help with recruitment and staff training.

### **Fund Raising**

The fundraising committee met regularly and have sought funding and donations from a range of local sources and have a LocalGiving page that runs appeals for specific projects. The board are grateful to Winchester City Council (WCC), Hampshire Country Council (HCC), Sainsbury's, Tesco, Waitrose, Bookers, The Night Shelter, Winchester University, The Amber Project, Winchester Rotary, Alresford Golf Club, St Lukes Parish Council and Roger Brooke Foundation and to 3 anonymous donors. We continue to work on raising the profile of the Carroll Centre and seeking sources of support to help with our core costs. The Head of Centre has been working on funding applications and researching funding streams for new project funding and post Covid business recovery initiatives.

### **Sensory Room**

One of our newest Post Covid development initiatives was the creation of a new Sensory Room for children under seven years. The Head of Centre and Operations Coordinator worked tirelessly to transform an underutilised room and fundraised over £6,000 to decorate and equip the room with specialist sensory equipment. The room was opened for individual and group bookings in late Spring 2021.

### **Christmas Market**

## **THE CARROLL CENTRE LIMITED YEAR ENDING 31 MARCH 2022 TRUSTEE ANNUAL REPORT**

One of our community development activities was our two-day Christmas Market that we organised to boost public confidence, support and encourage small home business that had developed during Covid and to fundraise for the centre. The event attracted over 14 stall holders and our own in-house fundraising stalls that helped raise funds for furnishing our new sensory room. The event proved to be very popular and we are planning a repeat market for Christmas 2022.

### **Munch Club**

This was a partnership project that was delivered with MUNCH Nutrition for vulnerable families. The project ran for 6 weeks and involved families preparing a cooking a hot low-cost nutritious meal with their children in January-February 2022 after school. The project was supported by student volunteers from Winchester College and the Carroll Centre.

### **Other activities**

Early discussions and exploration commenced on ways of building on the Food Aid and Community Support we provided during Lockdown periods and the Post Covid recovery. This has culminated in the proposed opening of a Food Pantry at the Carroll Centre in late spring 2022. This will be covered in more detail in next year's report.

### **Thank you**

The board continues to be so grateful to the Head of Centre, staff, volunteers and partners for their good will and hard work in another very challenging year.

The Head of Centre (HoC) Jool Heller-Dixon, worked tirelessly during this recovery period to bring the Centre back towards robust financial health after Covid. While that battle goes on, the board and our HoC remain determined to make sure the Carroll Centre is a permanent fixture in the life of Stanmore and neighbourhood. Never was it more needed. Thanks to our HoC for setting us firmly on this route.

**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. At 31 March 2019 this reserve was £115,951.

Note 11 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 and legacy received) in 2021-2022, however, due to the COVID-19 pandemic and related restrictions, the deficit for the year was £42,826. Of this £17,311 related to depreciation. The Trustees still consider the year end position of the Charity to be healthy with reserves of £307,788. This has been designated into various funds to support the future activities of

**THE CARROLL CENTRE LIMITED  
YEAR ENDING 31 MARCH 2022  
TRUSTEE ANNUAL REPORT**

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

Dated 22. 11. 22.

## **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 2022 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

1 DECEMBER 2022

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

**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 2022**

(Including Income and Expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
<b>INCOME</b>					
Donations and legacies	4	7,676	-	7,676	5,611
Trading income		240	-	240	2,000
Charitable activities	3	93,744	82,914	176,658	213,919
Investment income		-	-	-	9
<b>TOTAL INCOME</b>		<b>101,660</b>	<b>82,914</b>	<b>184,574</b>	<b>221,539</b>
<b>EXPENDITURE</b>					
Charitable activities	7	145,146	82,914	228,060	251,115
<b>TOTAL EXPENDITURE</b>		<b>145,146</b>	<b>82,914</b>	<b>228,060</b>	<b>251,115</b>
<b>NET INCOME/ (EXPENDITURE) FOR YEAR</b>		<b>(43,486)</b>	<b>-</b>	<b>(43,486)</b>	<b>(29,576)</b>
<b>TRANSFERS BETWEEN FUNDS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND BALANCE BROUGHT FORWARD</b>		<b>351,274</b>	<b>-</b>	<b>351,274</b>	<b>380,850</b>
<b>TOTAL FUND BALANCES CARRIED FORWARD</b>		<b>307,788</b>	<b>-</b>	<b>307,788</b>	<b>351,274</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)**  
 (Company limited by guarantee and not having share capital)

REGISTERED NUMBER : 02679740

**BALANCE SHEET AT 31 MARCH 2022**

	Notes	£	2022 £	£	2021 £
<b>FIXED ASSETS</b>					
Tangible assets	8		155,154		171,863
<b>CURRENT ASSETS</b>					
Stocks		795		795	
Debtors	9	1,725		18,509	
Cash at bank and in hand		181,948		168,908	
		<u>184,468</u>		<u>188,212</u>	
<b>CREDITORS: amounts falling due within one period</b>					
	10	<u>(31,834)</u>		<u>(8,801)</u>	
<b>NET CURRENT ASSETS</b>			152,634		179,411
<b>NET ASSETS</b>			<u>307,788</u>		<u>351,274</u>
<b>FUNDS</b>					
Unrestricted funds	12		307,788		351,274
Restricted funds	11		-		-
<b>TOTAL FUNDS</b>			<u>307,788</u>		<u>351,274</u>

For the financial year ended 31 March 2022, 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 22 November 2022  
 and signed on their behalf by

  
 Barbara Guthrie

Trustee

**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 2022**

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 2022

### 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 2022 (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**

	<b>Unrestricted</b>	<b>Restricted</b>		
	<b>funds</b>	<b>funds</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Charitable activities</b>				
Central funding	17,537	480	18,017	50,315
Poppins Nursery	2,324	78,827	81,151	96,765
Youth engagement team	-	-	-	5,000
Big Lottery 'Bounce Back'	-	-	-	35,023
QUBE Soft Play	73,883	-	73,883	26,816
Food pantry	-	3,607	3,607	-
	<b>93,744</b>	<b>82,914</b>	<b>176,658</b>	<b>213,919</b>

In 2021, £136,788 of income was restricted with the remaining £77,131 being unrestricted.

**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 2022 (continued)**

4 DONATIONS AND LEGACIES	2022	2021
	£	£
Waitrose	333	-
St Luke's Parish Church Council	-	300
Winchester Cathedral	-	300
Alresford Gold Club	402	-
Roger Brooke	500	-
Rotary	2,500	-
Miscellaneous and anonymous donations	3,941	5,011
	<u>7,676</u>	<u>5,611</u>
5 GRANTS RECEIVED (included in NOTE 3)	2022	2021
	£	£
Winchester City Council - core funding	4,395	5,520
Winchester City Council - small grants	500	500
Winchester City Council - COVID funding	6,773	18,057
Big Lottery	-	35,023
HCC early years funding	78,385	94,961
HCC Food Grant	2,332	-
HIWCF	-	5,000
HCC HAF	19,130	-
HCC Food Pantry	24,000	-
HCC councillors grant	4,364	-
Percy Bilton	480	-
Community First Food grant (HCC)	-	1,400
	<u>140,359</u>	<u>160,461</u>
6 STAFF COSTS	2022	2021
	£	£
Wages and salaries	136,468	160,020
Employers National Insurance	4,288	5,602
Pension	2,078	2,372
Redundancy payments	-	12,210
	<u>142,834</u>	<u>180,204</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 2022 (continued)**

The average number of staff employed during the year was 10 (2021: 14). 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 incurred on behalf of the charity.

Key management personnel were paid a total of £78,842 during the year (paid to 4 employees)  
(2021 £78,920)

7 EXPENDITURE	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
<b>Costs directly allocated to activities</b>				
Direct staff costs (see note 6)	88,263	54,571	142,834	180,204
Staff and volunteer expenses	55	-	55	35
Resources and equipment	16,864	8,903	25,767	15,835
Training and recruitment	490	702	1,192	615
	105,672	64,176	169,848	196,689
<b>Support costs allocated to activities</b>				
Rent, rates and water	1,069	957	2,026	1,819
Light and heat	3,014	2,699	5,713	6,208
Cleaning, refuse and security	2,253	2,351	4,604	4,873
IT support	1,508	1,350	2,858	4,434
Publications and subscriptions	622	240	862	602
Advertising	20	16	36	60
Telephone	2,792	2,500	5,292	5,095
Postage, printing, stationery and photocopying	1,030	969	1,999	1,454
Insurance	2,033	1,820	3,853	4,927
Vehicle expenses	194	-	194	862
Depreciation	17,311	-	17,311	16,694
Legal fees and bank charges	853	-	853	738
Accountancy support and consultancy	270	-	270	-
Bad debts	(11)	-	(11)	682
Repairs and renewals	6,147	5,505	11,652	5,278
	39,105	18,407	57,512	53,726
<b>Governance costs</b>				
Accountancy and examination fees	369	331	700	700
	145,146	82,914	228,060	251,115

Included within accountancy and examinations fees above are amounts due to the independent examiners in relation to independent examination of £660 (2021: £660)

In 2021, £138,845 of expenditure was restricted with the remaining £112,270 being expended against general funds.

**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 2022(continued)**

**8 TANGIBLE ASSETS**

	Leasehold improvements £	Fixtures, equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At start of the year	924,851	117,395	-	1,042,246
Additions	-	602	-	602
Disposals	-	-	-	-
At end of year	<u>924,851</u>	<u>117,997</u>	-	<u>1,042,848</u>
<b>Depreciation</b>				
At beginning of the year	784,425	85,958	-	870,383
Charge	6,346	10,965	-	17,311
Disposals	-	-	-	-
At end of period	<u>790,771</u>	<u>96,923</u>	-	<u>887,694</u>
<b>Net book value</b>				
At end of year	<u>134,080</u>	<u>21,074</u>	-	<u>155,154</u>
At beginning of year	<u>140,426</u>	<u>31,437</u>	-	<u>171,863</u>

**9 DEBTORS**

	2022 £	2021 £
Trade debtors	120	6,599
Prepayments and accrued income	1,605	4,414
Other debtors	-	7,496
	<u>1,725</u>	<u>18,509</u>

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

	2022 £	2021 £
Trade creditors	577	2,784
PAYE and National Insurance	1,816	3,550
Accruals and deferred income	29,306	1,641
Other creditors	135	826
	<u>31,834</u>	<u>8,801</u>

**11 RESTRICTED FUNDS**

	Funds b/fwd £	Income £	Expenditure £	Transfers £	Funds c/fwd £
Poppins Nursery	-	78,827	78,827	-	-
Food Pantry	-	3,607	3,607	-	-
Percy Bilton	-	480	480	-	-
	<u>-</u>	<u>82,914</u>	<u>82,914</u>	<u>-</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 2022 (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.

**Food Pantry**

A Hampshire Council sponsored scheme to provide low cost food to families in need

**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	-	(5,335)		23,140
Property reserve	140,426	-	(6,346)	-	134,080
Charity Income reserve	135,985	-	-	(20,034)	115,951
Support fund	7,946	-	-	-	7,946
Operational reserve	2,588	-	-	(2,588)	-
Families and young children	10,000	-	-	-	10,000
QUBE activities	26,271	-	(9,600)	-	16,671
	<u>351,691</u>	<u>-</u>	<u>(21,281)</u>	<u>(22,622)</u>	<u>307,788</u>
<b>General funds</b>	<u>(417)</u>	<u>101,660</u>	<u>(123,865)</u>	<u>22,622</u>	<u>-</u>
	<u>351,274</u>	<u>101,660</u>	<u>(145,146)</u>	<u>-</u>	<u>307,788</u>

**Maintenance reserve**

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

**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 £6,346. 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 2022 (continued)

#### Support fund

The support fund is available to support any unforeseen community needs.

#### 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 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.

#### Families and young children

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

#### 13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	2022 £
Tangible fixed assets	155,154	-	155,154
Stock	795	-	775
Debtors	1,725	-	1,725
Bank and cash	181,948	-	181,948
Creditors	(31,834)	-	(31,834)
	<u>307,788</u>	<u>-</u>	<u>307,768</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 are held in an independently administered fund. The scheme came into effect on 1 November 2016. The annual pension commitment under this scheme is £2,078, (2021: £2,538). There are 4 members 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.