

Wing Village
Hall

WING COMMUNITY CENTRE

ANNUAL REPORT and ACCOUNTS

for the year ended 31st March, 2021

Registered charity number: 512002

WING COMMUNITY CENTRE

Annual Report and Accounts, 2021

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WING COMMUNITY CENTRE

Annual Report and Accounts, 2021

The Trustee presents its Annual Report and Accounts of the Charity for the year ended 31st March, 2021. The Accounts have been prepared in accordance with the accounting policies as set out in note 1 to the Accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice ("SORP") applicable to Charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16th July 2014.

1. Legal and Administrative Information

1.1 Name

The name of the charity is Wing Community Centre ("the Charity").

1.2 Registration Number

The Charity is registered with the Charity Commission for England and Wales under registration number 512002.

1.3 Accounting Reference Date

31st March in each calendar year.

1.4 Office and Operational Address

The Village Hall,
2A, Morcott Road,
Wing,
Rutland LE15 8SA

1.5 Trustee

The Wing Parish Council ("the Trustee"), an elected body.

1.6 Management Committee

The following individuals, with their job title, served during the period:-

Richard Tulloch – Chairman (resigned 20th June, 2021)

Helen Cullen – Treasurer and Parish Councillor

Jon Roberts – Hall Manager and Parish Councillor (resigned 5th June, 2021)

Lynne Kitson – Events and Fund-raising (resigned 27th May, 2021)

Sarah O'Boyle - Booking Secretary (resigned 25th May, 2021)

Sally Cox –Minutes Secretary (appointed 8th June, 2020; resigned 28th May, 2021)

Judith Oakley – Minutes Secretary and Parish Councillor (resigned 27th July, 2020)

1.7 Bankers

Barclays Bank PLC

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1.8 Object of the Charity

The Charity exists solely for charitable purposes which are set out in the Object clause contained in the Charity's Scheme document ("the Scheme") dated 14th October, 1997.

The Object of the Charity is the provision and maintenance of a community centre for the use of the inhabitants of the Parish of Wing, and the surrounding neighbourhood ("Wing Community"), in the county of Rutland ("the area of benefit") without distinction of political, religious or other opinions including use for meetings, lectures and classes and other forms of recreation and leisure-time occupation with the objective of improving the conditions of life for the inhabitants.

In furthering the Object, the land belonging to the Charity must be retained by the Trustee for use for the Object of the Charity.

1.9 History and Background of the Wing Community Centre

The original use of the buildings and its adjacent land, on Morcott Road, Wing ("the Property") was as the village school. The Property was owned jointly by The Archdeacon of Northampton and by The Peterborough Diocesan Board of Finance. Following the demise of the village school, the Property vested into the Official Custodian for Charities in May, 1982. In October, 1997 the Property was transferred to the Trustee in trust for the Charity under the Scheme and the Official Custodian was discharged from its duties as trustee.

The Trustee, together with members of the Wing Community, obtained lottery funding in 2000 to refurbish and up-grade the Village Hall in order that the property could be used by and for the benefit of the Wing Community.

1.10 Our Mission and Vision

Our mission is to ensure the future of Wing Village Hall, for the benefit of the Wing Community by engaging as many community members as possible in meeting the Charity's objective.

Our vision is a village community which is safe, supporting and caring and nurtures its village and its people, providing a focal point where all can share in and enjoy the life of the village.

We do this by hiring-out the Village Hall and fund raising by organising community events and activities, to ensure that the Charity meets its financial obligations in maintaining the Village Hall for the benefit of the Wing Community.

1.11 Activities for the Public Benefit

The Trustee confirms that it has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future funding activities and setting the funding policy for the year.

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2. Structure, Governance and Management

2.1 Governing Document

The Charity is governed by a scheme document dated 14th October, 1997 which replaces the former trusts of the Charity. The Scheme was made under an Order from the Charity Commissioners for England and Wales ("the Commissioners").

2.2 Organisational Structure

The Trustee listed in 1.5 was appointed under the Scheme. The Trustee remains responsible for the general control, management and administration of the Charity, albeit that there exists a management agreement, under which the Management Committee ("Committee") manage the day-to-day affairs of the Charity. The Trustee, made up of elected Parish Councillors, and the members of the Committee give their time freely and receive no remuneration or other financial benefits.

The Trustee held the following meetings during the year to 31st March, 2021

17th June, 2020
30th September, 2020
25th November, 2020
27th January, 2021
31st March, 2021

All meetings were held electronically using ZOOM due to the extraordinary circumstances of the COVID-19 pandemic.

2.3 The Management Committee Structure and Duties

Under the terms of the Scheme, Committee meetings and the AGM require at least two members of the Parish Council to be present and voting for such meetings to be quorate.

The Committee that served during the year is listed in 1.6 above.

Under an agreement, dated 28th September, 2016, a formal framework was set-out and agreed between the Trustee and the Committee.

At an Extraordinary meeting of the Trustee on 21st June, 2021 it was noted that only one member of the Management Committee remained in post and the Trustee agreed to take over responsibility for the management of the Village Hall in the short term (approx 3 months) in line with it's legal obligation. During this period the Trustee plans to hold a village meeting to discuss the use and management of the Village Hall in the longer term so that the formation of a new Village Hall Management Committee can commence as soon as possible after the meeting.

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2.4 Risk Management

The Trustee has developed a Risk Management Policy which sets out how the Trustee manages risk and the appetite that the Trustee has for taking risks. This Policy was approved at the meeting held on 17th June, 2020.

The principal risks faced by the Charity are:

1. that annual income may not be sufficient to cover annual outgoings
2. fragility of income sources
3. possible exposure to events making a loss
4. the insurance of the building and contents and for events held away from the Village Hall is not adequate
5. increased regulation and the potential to breach one of the regulations
6. the cyclical repair provision proves insufficient
7. fraudulent use of the Charity's bank account

The Trustee has given consideration to all major risks to which the Charity is exposed and satisfied itself that systems or procedures are established in order to manage those risks.

2.5 Funding and Fundraising

The Charity's funding sources are currently as follows:

1. Individuals, principally in the Wing Community, who hire the Village Hall and/or make donations to the Charity and assist in its fund raising activities;
2. Individuals and organisations outside of the Wing Community who hire the Village Hall for events and activities;
3. The Committee organises community events and activities which involve an element of surplus on the event for the benefit of the Charity.
4. The Committee runs a 100 Club with 11 monthly and 1 bonus payout which the community support as members of the Club
5. The solar panels generate income for the Charity

The Trustee and the Committee fully intend, over the course of the next few years, to look at how we might meet some of the funding needs of our Charity in the future. In particular, we are conscious that there are many local organisations and companies who are willing to support local communities in which they are stakeholders and offer grant funding for the right kinds of projects.

The Charity's objective for its funding is to:

- i) Maintain the hiring out of the Village Hall
- ii) Continue to hold fund raising events
- iii) Source and build donor and grant-funding bases

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3. Report of the Chairman of the Parish Council as Trustee

I must start by thanking all Parish Councillors and members of the Village Hall Management Committee for their hard work during an unprecedented and challenging year. Particular thanks go to Councillors Hellen Cullen and Jon Roberts who have provided the liaison between the Parish Council as Trustee and the Management Committee, as well as shouldering much of the work of the Committee. Helen in particular has been creative in successfully applying for special grants that have helped sustain the Hall during the Covid pandemic when normal sources of income have largely dried up. Huge thanks also to Richard Tulloch for his chairmanship of the Management Committee during a difficult year, and to Helen Duckering for acting as 'clerk' to the Trustee alongside her Parish Council duties.

Review of the year

Richard Tulloch has described the few activities that have taken place: the Village Hall has been closed for public hiring throughout much of the year although the Post Office has opened on one day a week as usual. He has also outlined the programme of refurbishments that is under way both internally and externally and the annual accounts are presented elsewhere, so I will not repeat any of those details here, other than to note that for the twelve months ended 31st March, 2021 we returned a welcome surplus of £11,279. This excellent result under extraordinary circumstances reflects the careful oversight and initiative of the Management Committee, who have kept the ship not simply afloat but sailing strongly (if almost silently!) throughout the pandemic.

Looking Forward

We are fortunate indeed to have a modern Village Hall that offers generous space and excellent facilities. It is a fantastic asset for our community and we all want to see it used to benefit the village as much as possible, but its management is also a significant responsibility.

Quite apart from day-to-day expenditure on services and cleaning, management of such a substantial asset demands a careful programme of upkeep and improvement to ensure that the Hall is attractive to potential hirers and remains in good order for future generations of villagers to enjoy. This requires some serious forward planning and fund-raising alongside the organisation of the village events we all look forward to.

Plans for the ongoing upgrade and maintenance of the Hall will remain under review in light of the funds available once the worst of the pandemic is behind us. It is likely that some previous hirers may not return and we will need to seek out new custom to maintain our income stream. Most importantly however, we look forward to a return to something like normal operation over the next 12 months, and especially to the organisation of events that all the village can enjoy.

Postscript

Following a series of resignations the Village Hall Management Committee effectively dissolved in June 2021. The Parish Council, as Trustee of the Village Hall charity, is legally responsible for governance of the charity and is obliged by the Charity Commission to ensure that the Hall

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continues to function. Therefore on a temporary basis the Trustee will assume direct responsibility for management of the Village Hall. However, the Trustee would prefer to delegate operational matters to an independent Management Committee as it has done in the past and intends to make a fresh start with a new Management Committee as quickly as possible. A meeting will be called in the Village Hall that all the village can attend once we are free of Covid restrictions and past the holiday period (hopefully in September 2021). It is important that everyone who wishes can have a say in how the hall should be run and in establishing a new Committee. We need a Management Committee of many skills to deliver an ambitious agenda, and it would be good to see more volunteers coming forward to put their shoulders to the community wheel.

Kenneth Siddle
Chairman of the Wing Parish Council, the Trustee
July 2021

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4. Financial Review of the Charity

In the year ended 31st March, 2021 The Charity had an overall financial surplus, before appropriations, of £11,279 against £7,738 for the prior year. This surplus together with the increase in the reserve for new equipment, (being an appropriation of some of the surplus for the year), is reflected in an increase in The Charity's funds and hence an increase in its net assets.

Our income for the year has remained steady at £25,198, being £930 lower than last year but due to COVID -19 restrictions our hall hire and fundraising income for the year was £3,253, a fall of £20,907. Lockdown business grants received from the Government during the year were £19,931 which are recognised in the Statement of Financial Activities. The grants almost balance the reduction in the hall hire and events income for the year. There were no outstanding conditions attaching to the grants at the year end.

Twice, during the year, the Village Hall was required to close and cease activity. In reality, the Village Hall was only able to open for the months of September and October, 2020. All expenditure was reviewed and cut back wherever possible.

The Cyclical Repair provision was reviewed during the year and this resulted in an additional provision being made. The provision for the year was £7,090.

The restricted fund, being the residue of the Birch donation, was utilised during the year, with the agreement of the family, towards new curtains in the main hall.

The Trustee has a policy to maintain free reserves at a level equivalent to a three year rolling average of the Charity's operating expenses. The level of free reserves in these accounts are below this level. The Trustee will periodically review its overall reserves position in order to ensure free reserves are maintained at the required level.

The Trustee maintains a "reserve for new equipment" on an itemised basis through an appropriation of part of the surplus from each year's results. The amount set aside can vary subject to the size of the surplus in any year. The aim of this reserve is to provide the estimated monies for each of the items as they fall due for renewal. The Trustee periodically reviews this reserve.

The Village Hall re-opened on 17th May, 2021 and it is hoped that over the next few months the village, our hiring clients and some new clients will begin to utilise the hall for events and activities so that we can start to generate income again to cover costs.

A programme of rolling maintenance has started and will continue through 2021/22.

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5. Report of the Chairman of the Management Committee

This has been a truly extraordinary year. The Village Hall has stayed silent and largely closed except for a brief period in the late summer and autumn when we managed some hiring for regular activities. During the period when we could open we were able to support a local children's judo group and indeed they are now returning again. However, apart from our regular Quilters and the National Childbirth Trust everyone else stayed away and some groups have sadly closed down or gone "ZOOM", as we say!

We were unable to use the Village Hall for village events and activities. The COVID-19 group (made up of members of the PC and Churchwardens) helped support the social side of the village with a quiz, another popular Call my Bluff wine tasting, an auction of promises and a Christmas windows event, to name but a few. I am sure everyone will want to join me in thanking the team for all their support over the last year.

The Post Office has been able to use the hall for its regular weekly visits throughout the whole of the last year which has been a bonus for residents who prefer not to go into town or too far afield. The Management Committee has met using ZOOM when necessary for meetings.

We are undertaking a programme of refurbishment, starting with the main hall which is currently receiving a new coat of paint and new curtains which will really brighten it up for when hirers old and new are able to use it. We hope to redecorate most of the interior of the building, have a bit of a sort out and re-configure the store-rooms and the office over the next couple of years. We continue to look at a partial kitchen refurbishment and an upgrade to the heating systems.

A large programme of work has commenced on the outside of the building, the footpaths and the car park. This is expected to take several months as distinct jobs are fitted in between their other jobs by our builders but by the end of the work we expect to have completed sufficient external work to ensure the Village Hall is weather- proofed for some time to come.

We are advertising for new regular clients and also hope to be able to support local people- especially villagers - who want to hold one-off private parties starting in May 2021. Obviously, we remain dependent on government regulations regarding the pandemic but we are hopeful.

We have been very fortunate as the Government and RCC has been incredibly supportive towards community buildings. We received £19,931 in lockdown business grants during the year and during April 2021 we have received a further £8,000 business restart grant. This may seem like a lot of money but when one starts to think about the costs we continued to incur, the maintenance work we need to do and the amount of income we have lost through lack of ability to hire the hall or hold fundraising events then one begins to see that what the Government has actually done is to help us keep our heads above water – without these grants the Village Hall could have started to dilapidate further through lack of funds over the next few years and upgrading the facility might have become very difficult financially.

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Angie Woods our very reliable cleaner has been there for us throughout the pandemic providing COVID Secure cleaning as we need it and we are most grateful to her for being so supportive at this very difficult time.

My thanks, also, to all those who have served on the Committee during the course of the year namely Jon Roberts, Helen Cullen, Sarah O'Boyle, Lynne Kitson, Sally Cox and Judith Oakley. Especial thanks go to Sarah O'Boyle and her family who have been worked so hard on giving the main hall its transforming facelift.

We remain very hopeful that the new normal will enable us to resume village activities and events in the Village Hall over the course of the next year – especially our Elton John night now billed for November which everyone was so looking forward to and our Seniors Christmas lunch in December. We would like to involve, coronavirus permitting, as many in our community as are able and available on some weekends over the summer and autumn to do clearing out, sorting, re-organising, cleaning, painting and gardening. The plan is to organise these as weekend daytime events where food will be provided but this is dependent upon ongoing social distancing requirements and whether we continue at COVID-19 level 3.

Better times are ahead!

Richard Tulloch
Chairman of the Wing Community Centre Management Committee
May, 2021

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6 Declaration

In my capacity as Chairman of the Parish Council, the Trustee, I declare that the Trustee has approved this report and has authorised me to sign it on behalf of the Trustee.

The Trustee confirm that it complies with the Charities Act 2011, the Scheme governing the Charity and the Charities SORP 2005.

The Trustee confirms that it has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future funding activities and setting the funding policy for the year.

Signature..... *Kenneth Siddle*

Name: Kenneth Siddle
Position: Chairman of Wing Parish Council, the Trustee

Date: *29/9/2021*

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Statement of Financial Activities

**Statement of Trustee's Responsibilities
For the year ended 31st March, 2021.**

The Trustee, in preparing the Statement of Financial Activities, for the year ended 31st March, 2021, set out on pages 14 to 19 of the Annual Report and Accounts, has: -

- Selected suitable accounting policies and then applied them consistently
- Made judgements and estimates that are reasonable and prudent
- Ensured that applicable accounting standards have been followed
- Prepared the financial statements which give a true and fair view of the Charity's income and expenditure for the year and its state of affairs as at its year-end.

The Trustee is responsible for

- Keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity.
- Ensuring that Charity's expenditure is in accordance with the Charity's objectives.
- Safeguarding the assets.
- Taking reasonable steps for the prevention and detection of fraud and other irregularities.



Date: 29/9/2021

.....
Kenneth Siddle
Chairman of Wing Parish Council



Date: 29/9/2021

.....
Helen Cullen
Wing Parish Councillor

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Independent Examiner's Report

I report to the Trustee of Wing Community Centre (Charity no: 512002) on the Accounts for the year ended 31st March, 2021 as set out on pages 15 to 20 of this Report.

Statement of Responsibilities and Basis of Report

As the Charity's Trustee, 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.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination that give 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.

Signed by the Examiner



.....
Paul Kitson

Date: 16. August 2021

Relevant Professional Qualification:
Associate Chartered Management Accountant (ACMA)

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Statement of Financial Activities For the year ended 31st March, 2021.

	<u>Note</u>	Unrestricted Funds £	Restricted Funds £	Total Funds <u>2021</u> £	Total Funds <u>2020</u> £
Incoming resources	1				
Hall Hire		1,258	-	1,258	11,629
Fund Raising		1,995	-	1,995	12,531
Covid 19 Grants		19,931	-	19,931	-
Other income		2,014	-	2,014	1,968
TOTAL INCOMING RESOURCES		25,198	-	25,198	26,128
Resources expended	1				
Hall maintenance and repairs		1,342	-	1,342	1,869
Event costs		-	-	-	4,626
Caretaker and cleaning		818	-	818	3,137
Utilities		594	-	594	2,880
Internet provision		420	-	420	595
100 Club costs & prizes		795	-	795	873
Depreciation		1,326	-	1,326	1,529
Cyclical repair provision		7,090	-	7,090	655
Resources expended subtotal		12,385	-	12,385	16,164
On Charity's overheads:-					
Insurance cost		1,289	-	1,289	1,882
Licencing fees		245	-	245	344
Overhead subtotal		1,534	-	1,534	2,226
TOTAL RESOURCES EXPENDED		13,919	-	13,919	18,390
Net movement in Funds		11,279	-	11,279	7,738
Appropriation of funds:					
Reserve for New Equip		(8,659)		(8,659)	(1,502)
Transfer upon utilisation		508	(508)	-	-
Total Funds brought forward		9,831	508	10,339	4,103
Total Funds carried forward		£12,959	£-	£12,959	£10,339

The notes on pages 16 - 19 form an integral part of these Accounts.

WING COMMUNITY CENTRE

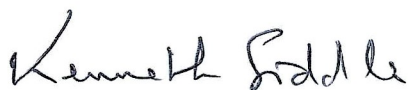
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Balance sheet as at 31st March, 2021.

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds <u>2021</u> £	Prior Year <u>2020</u> £
Fixed Assets:					
Tangible Assets	2	5,716	-	5,716	4,565
Current Assets:					
Debtors	3	364	-	364	1,141
Cash at bank and in hand		50,374	-	50,374	31,503
Total Current Assets		50,738	-	50,738	32,644
Current Liabilities:					
Creditors falling due within one year	4	(18,925)	-	(18,925)	(11,849)
Net Current Assets		31,813	-	31,813	20,795
Other liabilities:					
Creditors falling due after more than one year	4	(7,481)	-	(7,481)	(6,591)
Total Net Assets		<u>£30,048</u>	<u>£-</u>	<u>£30,048</u>	<u>£18,769</u>
Funds of the Charity:					
Restricted funds	5	-	-	-	508
Unrestricted funds		12,959	-	12,959	9,831
Reserve for new equipment		17,089	-	17,089	8,430
Total Charity funds		<u>£30,048</u>	<u>£-</u>	<u>£30,048</u>	<u>£18,769</u>

The notes on pages 16 -19 form an integral part of these Accounts.

These Accounts were approved by the Trustee at it's meeting held on (date) 29/9/2021



.....
Kenneth Siddle
Chairman of Wing Parish Council



.....
Helen Cullen
Wing Parish Councillor

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Notes to the Accounts

For the year ended 31st March, 2021.

1. Accounting policies
Basis of preparation and assessment of going concern

These accounts have been prepared under the historical cost convention, with items recognised at cost. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom (FRS 102) issued on 16th July, 2014 and the Financial Reporting Standard applicable in the United Kingdom and with the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by the FRS 102.

The Trustee considers that there are no material uncertainties about the Charity's ability to continue as a going concern. The most significant areas of adjustment and key assumptions that affect items in the accounts are to do with estimating the liabilities arising from future cyclical repairs.

Incoming Resources

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none">* the Charity becomes entitled to the resources* the Trustee is virtually certain they will receive the resources; and* the monetary value can be measured with sufficient reliability.
Grants and donations	Grants and donations are only included in the SoFA when the Charity has unconditional entitlement to the resources. Government grants are accounted for on the "performance model" method whereby grants with no conditions are recognised in income when the grant proceeds are received or receivable.
Volunteer help	The value of any voluntary help received is not included in the account, but is described in the Trustee's annual report.
Investment income	This is included in the accounts when receivable.

Expenditure and Liability

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of Trustee meetings and cost of any legal advice to the Trustee on governance or constitutional matters.

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Notes to the Accounts For the year ended 31st March, 2021.

1. Accounting policies (continued)

Grants payable without performance conditions These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the Charity

Assets

Property

The land and buildings occupied by the Charity are held in trust for the Charity by its Trustee, Wing Parish Council. The property is not valued in these accounts.

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year. They are valued at cost or, if gifted, at the value to the Charity upon receipt. The assets that have been capitalised are fully depreciated on a straight line basis, over their estimated useful lives. The following rates of depreciation have been utilised:

Kitchen equipment	20% or 25%
Building improvements	10%

Liabilities

Cyclical Repairs maintenance Provision

A provision is maintained to spread the cost of repairs and over their useful life. No provision is made for the replacement of any asset, being the fabric of the building, fences, walls or car-parking area.

Details of certain items of expenditure

Trustee expenses

None of the Parish Councillors (members of the Parish Council, the Trustee) or the Treasurer of the Committee were paid or reimbursed any expenses.

Professional fees

The Charity's turnover being more than £25,000 but less than £1,000,000 meant that there was no statutory requirement for an audit of these accounts. An Independent Examination was undertaken by an ACMA who gave his time freely and received no remuneration.

Employees

The Charity did not have any employees.

Restricted funds

Monies are being held on account in respect of these funds.

Transactions with Related parties

There were no related party transactions in the year

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Notes to the Accounts For the year ended 31st March, 2021.

2 Tangible Fixed Assets

The following have been capitalised and depreciated in accordance with the Charity's accounting policies:

<u>Cost or valuation</u>	Equipment at cost	Building Improvements at cost	Total
	£	£	£
As at 1 st April, 2020	4,802	4,210	9,012
Additions in year	2,477	-	2,477
As at 31 st March, 2021	7,279	4,210	11,489
<hr/>			
<u>Depreciation</u>			
As at 1 st April, 2020	3,078	1,369	4,447
Charge for the year	905	421	1,326
As at 31 st March, 2021	3,983	1,790	5,773
<hr/>			
Net book values as at:			
31 st March, 2021	£3,296	£2,420	£5,716
31 st March, 2020	£1,724	£2,841	£4,565

The Property, being its land and buildings at 2A Morcott Road, Wing, is held in trust for the Charity, by the Trustee. No cost or valuation has been ascribed to it in these accounts.

3 Analysis of Debtors

	2021 £	2020 £
Debtors	-	666
Pre-Payments	364	475
As at 31 st March	£364	£1,141

All the above debtors relate to the unrestricted fund in both years.

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**Notes to the Accounts
For the year ended 31st March, 2021.**

4 Analysis of Current and Long Term Liabilities

a. Current Liabilities

	2021	2020
	£	£
Cyclical Repair Provision	16,200	10,000
Clients - paid in advance	15	236
Accruals	2,710	1,613
Credits falling due within one year	<u>£18,925</u>	<u>£11,849</u>

b. Other Liabilities

	2021	2020
	£	£
As at 1 st April, 2020	16,591	15,936
Payments in the year	-	-
Charge for the year	7,090	655
As at 31 st March, 2021	<u>23,681</u>	<u>16,591</u>
Allocation of provision to amounts due within one year	(16,200)	(10,000)
Creditors falling due after more than one year	<u>£7,481</u>	<u>£6,591</u>

This Cyclical Repair Provision is to spread the cost of repairs and maintenance over their useful life. This includes painting the inside and outside of the building, roof repairs, wall and fencing repairs. Future costs and the timing of the work to be done are estimated.

All the above liabilities relate to the unrestricted fund in both years.

5 Restricted Fund

This fund is in respect of The Birch Good Neighbour Scheme. During the year the donor redirected use of the remaining funds, with the agreement of the Trustee, to maintenance of the Village Hall (specifically towards new main hall curtains) and the fund was closed.

