

ST WERBURGHS COMMUNITY ASSOCIATION

England & Wales · Charity number 1074495

Details

Status	Registered
Legal form	Charitable company
Company number	03713212
Registered	1999-03-03
Register	View on the Charity Commission register

Contact

Address	St. Werburghs Community Centre Horley Road Bristol BS2 9TJ
Phone	01179551351
Email	office@stwerburghs.org.uk
Website	www.stwerburghs.org.uk

Activities

Objects: 4. OBJECTS THE CHARITY'S OBJECTS ("OBJECTS") ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: 4.1 TO PROMOTE THE BENEFIT OF THE INHABITANTS OF BRISTOL CITY WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, AGE, DISABILITY, NATIONALITY, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE STATUTORY AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND GOOD RACE RELATIONS BY ELIMINATING DISCRIMINATION AND ENCOURAGING EQUALITY OF OPPORTUNITY BETWEEN PERSONS OF DIFFERENT GROUP AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS; 4.2 TO ESTABLISH, OR SECURE THE ESTABLISHMENT OF, A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY STATUTORY AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THE OBJECTS; THE CHARITY SHALL BE NON-PARTY IN POLITICS AND NON-SECTARIAN IN RELIGION. THE AREA OF BENEFIT SHALL BE BRISTOL CITY AND THE NEIGHBOURHOOD TOGETHER DEFINED BY BRISTOL CITY COUNCIL BOUNDARIES.

Activities: SWCA manages the St Werburghs Community Centre and promotes the benefit and social welfare of the local people in a common effort to advance health, education and good relationships. SWCA

serves the communities of Inner City wards, which have the highest percentage of BME residents in Bristol and are ranked amongst the most deprived 10% nationally in terms of multiple deprivation.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** ST WERBUGHS AND NEIGHBOURING DISTRICTS
- Bristol City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£495,036	£480,294	-	-
2024-03-31	£390,227	£407,525	-	-
2023-03-31	£319,111	£433,029	-	-
2022-03-31	£291,178	£369,604	-	-
2021-03-31	£565,020	£508,486	£1,131,387	15

Trustees

Name	Role	Appointed
Dr Graham Alan Bottrill	Chair	2019-07-16
Babatunde Olatunji Agoro		2019-10-22
Bethany Sarah Alexandra Hayling		2024-09-10
Christy Michael O'Sullivan		2024-11-20
Claire Kendall		2022-01-27
Deborah Angharad Clough		2016-12-06
LYN MITCHELL PORTER		
Mary-Rose Juliet Finnegan Clarke		2023-01-24
Richard Leslie Dixon		2022-01-27

Accounts

COMPANY REGISTRATION NUMBER: 3713212
CHARITY REGISTRATION NUMBER: 1074495

St Werburghs Community Association

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2025



St Werburghs
Community Centre

CHARLTON BAKER (BRISTOL) LTD

Chartered Accountants

61 Macrae Road, Ham Green, Bristol
BS20 0DD

St Werburghs Community Association

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name St Werburghs Community Association

Charity registration number 1074495

Company registration number 3713212

Principal office and registered office St Werburghs Community Centre
Horley Road
St Werburghs
Bristol
BS2 9TJ

The trustees D A Clough
F M Jeddere-Fisher
L M Porter
Dr G A Bottrill
B O Agoro
J Thompson
RL Dixon
C Kendall Muniesa
MJF Clarke
BSA Hall (Appointed 10 September 2024)
CM O'Sullivan (Appointed 20 November 2024)

Company secretary MR Ong

Independent examiner Paul Cridland FCA
61 Macrae Road, Ham Green, Bristol
BS20 0DD

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 12 February 1999 and registered as a charity on 3 March 1999.

The company was established under a Memorandum of Association, which defines the objects and powers of the charitable company and is governed under its Articles of Association. The charitable company is bound by its Memorandum and Articles of Association, which were last amended by special resolution at the Annual General Meeting on 3 December 2019. The trustees form the Board which is the decision-making body. Decisions are delegated to the Centre Director. Appointment and election of Board members are carried out following the rules of the Articles of Association. New trustees may be elected at the Annual General Meeting or co-opted during the year. There shall be no less than three trustees and there is no maximum number. One third of trustees shall retire each year at the Annual General Meeting and can be re-appointed.

The Board meets eight times a year, at approximately 6-week intervals to review the organisation's activities.

Detailed consideration of operation and policy may be carried out by sub-committees, which comprise a mix of Board members, co-optees and staff. The sub-committees submit recommendations to the full board of any decision made at their meetings.

The Centre Director has the overall responsibility for the Centre operations, service development and delivery, tenants, HR, fundraising and buildings' maintenance. The Finance & HR Manager is responsible for ensuring all Financial, HR and GDPR obligations are met. Both report directly to the committee at the -board meetings. The charity also employs two Centre Coordinators, who are responsible for room bookings, administration of some projects, day-to-day operations, facilities and associated Health & Safety, as well as line-managing evening and weekend Duty Managers.

St Werburghs Community Association also employs:

- Project Facilitators & Coordinators
- Cleaners
- Community Services & Communications Manager (temporary 2-year post began in January 2024)
- Events Manager (temporary post for Picnic in the Park)

We hold principles of Equality, Diversity and Inclusion (EDI) highly within the organisation, and our trustees provide an essential critical lens to interrogate the operations of the organisation to ensure these principles are upheld. Diversity is part of our DNA as we don't serve one and only target group and all our services are designed with inclusion and accessibility in mind. As a membership organisation and a community business we pride ourselves in being one of the most inclusive organisations in Bristol; we continuously review our membership with the aim to increase engagement and support of our communities.

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Objectives and activities

A to promote the benefit of the inhabitants of Bristol City without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and good race relations by eliminating discrimination and encouraging equality of opportunity between persons of different groups, and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;

B to establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the Objects.

The Charity shall be non-party in politics and non-sectarian in religion. The area of benefit shall be Bristol City and the neighbourhood together defined by Bristol City Council boundaries.

The trustees have had regard to the advice contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning its future activities.

The charity continues to meet its objectives by providing space and facilities to a wide range of individuals, community groups and voluntary organisations. St Werburghs Community Centre is a bustling, accessible community hub with a range of facilities and resources providing meeting spaces, community notice boards, and free public access computers.

The Centre caters for a wide range of activities suitable for all ages and abilities, including various fitness classes, courses, workshops, support groups, training and advice sessions. Cultural groups, weddings, markets, fundraising, parties, faith groups and celebrations keep the Centre busy at weekends.

There are five tenants who are working within the local communities, to include supporting carers and parents of children with disabilities, a foster care agency, mental health support practitioners and herbalists who support refugees and asylum seekers.

The charity has expanded and developed the use of the Centre in line with its vision and principles. The vision of St Werburghs Community Association is to improve the quality of life of residents living in Ashley, Easton, Lawrence Hill and communities of interest citywide. SWCA aims to enable them to achieve their economic, social and educational goals, and help form a strong, prosperous and caring local community.

The key principles of engagement, accessibility, inclusivity, equality of opportunity, diversity and affordability drive all our activities. SWCA recognises the values of being community-led and community-focused, providing accessible facilities and activities and contributing to environmental sustainability.

St Werburghs Community Association uses a range of tools and methods to monitor its impact and effectiveness, as well as a bespoke impact assessment toolkit based on the New Economic Foundation's report Five Ways to Wellbeing. It enables us to develop an evidence-based impact assessment showing that we are achieving our core aims and that our presence and services are making a difference to the wellbeing of local people. It includes analysis of post code data to evidence that we are serving people living in the most deprived LSOAs.

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The year April 2024 to March 2025 was a year of business remodelling, with changes to the charges' structure and introduction of two-tiered membership system. This was introduced as a result of careful business analysis ensuring operations remain not-for-profit, but an improvement in income is achieved to cover the costs needed to sustain the centre's operational needs.

We continued to receive grant income, including from Bristol City Council in respect of our Community Hub work in Ashley ward and with people from communities of interest. Our most celebrated success was The National Lottery Community Fund 4-year award from 'Reaching Communities' Programme. This core cost grant means we were able to better manage the increased running costs and face the growing demands for our services with a strategic approach, so that we can respond to local needs whilst remaining on a steady course. Having secured this funding, we were able to commit resources to a robust community consultation and work on our 10-Year Strategy, which will underpin our vision for the coming years.

Our Tenants have supported the Centre and many individuals and families in our communities. These included: KHAAS, Amicus Foster Care, Herbalists Without Borders, Dave Chang, Karen Christie Counselling and Earth Talk. Mary-Rose Clarke Counselling has been replaced by Sandy Marwick Counselling from Feb 2025. Neck of the Woods Café closed its doors to the public in May 2024 and we welcomed a new cafe tenant, Coffee Club, in September 2024. Our new hot desking space welcomed regular bookings from Mencap My Community SEND support group, NHS Type 2 Diabetes Clinic and various wellbeing and private clients.

Community use

Between April 2024 and March 2025, we provided space for 369 groups, which is very similar to the 371 groups we hosted in the last financial year, and still showing increase in demand, as our average pre-covid was 333. It is a steady and good situation to be in.

96 (26%) were regular VCSE Member groups who provide essential services, support sessions, physical activity and wellbeing classes for the wide range of communities we serve. This includes our own services, such as foodbank, cooking, gardening and digital inclusion classes. 83 (22%) were one-off and non-member VCSE groups, providing more of the above, but also holding team awaydays, networking events, AGMs and essential training for their staff and volunteers. 98 (27%) were one-off private residents' bookings for stalls at our events, and private celebrations, ranging from birthdays, pre-wedding women-only gatherings to diverse faith and cultural parties. 44 (12%) were by Public Sector contacts include those by NHS Vaccination team, AWP Mental Health teams, various University departments and & BCC. 48 (13%) of bookings are Commercial clients, including those providing essential training for the NHS staff and various VCSE sector organisations, SMEs such as events businesses and sole traders.

Out of the 369 clients we accommodated this year 265 were new contacts / new projects, with only 104 groups remaining the same as in the previous year. This illustrates well the volume of contacts and beneficiaries, and the constant change in footfall we accommodate each year.

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Community Use numbers: over 72,500 footfall

Impact: social connections, mental, economic and physical wellbeing, learning new skills, being present/religious services, volunteering opportunities. The demand for our core support services remained high and as always it is a challenge to provide high volume face-to-face signposting provision at Reception seven days a week. Our team work tirelessly to ensure the Centre feels safe, inclusive and welcoming at all times in light of those challenges and treat everyone with empathy and kindness. Having limited government support, we resolved to collaboration, building on the existing assets and creating strong connections with partners. Our Warm Welcome multi-agency advice drop-ins were born providing a solution for our lone-working staff. It provides necessary support for local people who benefit from our 'warm transfers' to agencies such as Citizens Advice or Clean Slate.

It was also necessary to focus on reducing our costs. We were successful in securing capital funds to improve the energy efficiency of our assets and keep reserves at a healthy level. We also invested time and effort into seeking external funds for the necessary capital works, renewals and repairs identified in the Priority Maintenance Report kindly provided by Hookway Surveyors, who are local and have waived their fees.

During the financial year April 2024 - March 2025 the following services and events were delivered:

Open Access Digital Inclusion Hub and Easy PC

One-to-one and group computer support. We extended offering to include monthly Scam Awareness workshops, which are gaining interest. Beneficiaries often ask for support with accessing online services, retrieving login details and arranging online refunds. We also continue to offer unlimited internet access suite open 7 days a week 9am to 9.30pm

Digital Inclusion numbers: 51 one-to-one clients and 121 new public computers' users **Impact:** digital inclusion, learning new skills, economic and mental wellbeing, social connection, access to information and other services

Grow Your Lunch

A gardening wellbeing group developed from Raking & Baking in January 2025. It welcomes everyone weekly for an outdoor session and nutritious shared hot lunch afterwards. Participants include those with complex needs and disabilities, non-native English speakers and people recovering from addictions.

Cooking & Gardening numbers: 84 total, including 26 Grow Your Lunch subscribers **Impact:** improved mental and physical wellbeing, social connection, community cohesion, learning new skills, nutrition.

Food Bank

St Werburghs FoodShare project has been remodelled to improve the waiting list management and increase membership. The constant high demand on this service is a testament to its value and quality. We prioritise families with children in local primary schools, predominantly in Ashley ward, but also have families of pupils attending the Hospital Education Services and schools in Easton, and others further afield. The project is delivered by volunteers who carry out a variety of tasks from deliveries, packing bags and sorting donations to administrative tasks such as booking slots and signposting. Donations of £3 are collected to buy cupboard essentials. We work in collaboration with Family Food Action, Feeding Bristol, Fairshare, Community Farm, Hobbs Bakery, Community Kitchen and others who support the project.

Foodbank numbers: average 22 families weekly, equalling total of around 115 people in supported households. Over a year we record over 100 families attending in average, equalling to 500+ beneficiaries. **Impact:** nutrition, social connection, economic wellbeing and access to information and other services

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Activities

Over the year we have increased our offer of free/donation based and affordable activities including those for over 50s (Art Club & Tai Chi), women only, LGBTQ+ and for SEND parents.

Numbers: 350+

Impact: physical and mental wellbeing, social connections, improved access to other services, learning new skills.

Open Events

Our successes this year include the Open Day which we held in collaboration with the Bristol Refugee Festival and our Member Tibetan and Bulgarian groups. Picnic in the Park 2024 was a wonderful success with over 40 stall holders, vibrant performances and a wide range of workshops. We held two Festive Friends Events attended by over 50s who enjoyed the company of dedicated host volunteers and a variety of activities and entertainment on offer. Our Christmas Market was as popular as ever, with a silent disco and live music, and amazing range of local stall holders - a perfect place for local Christmas shopping. The highlight of the year however, was our Green Feast held in March 2025 - a true testament of collaboration and partnership. St Werburghs Primary School's Green Families Group provided a second-hand uniform stall, and activities from Living Streets, UWE Engineering, Bristol Rainforest and We The Curious kept children entertained. A facilitated talk on Community Climate action took place at the Community Table, where people contributed to Future Imagining's Big Draw, focusing on creating safer and healthier local environments resulting in the beginnings of Community Climate Action Plan for Ashley ward. The guest speakers included Carla Denyer, the MP for Bristol Central and Co-leader of the Green Party of England and Wales and Tara Miran, an inclusive engagement consultant, local activist and founder of St Paul's Community Garden.

These events focus on community cohesion and events create meaningful and purposeful opportunities for people to engage in something new - through demonstrations and participatory workshops.

Total Events' numbers: footfall 9,000+

Impact: community cohesion, social wellbeing, improved access to services and activities.

Reception support & signposting services and the Community Table

Our reception support & signposting is open 7 days a week. We have redeveloped our lobby space and created a central large 10-seat table which now hosts a variety of regular support and social groups from Disability to LGBTQ+. The activities are thriving. We host a Cancer support information stall in collaboration with Macmillan Cancer Support, funding support sessions with Voscur and Quartet Community Foundation, Employment support with Seetec Plus, Neighbourhood Police surgeries, and Women in Business socials. The table is also used for Knit and Natter, Mum and Baby get together,

NCT, Bristol U3A and local Vocalise Magazine volunteers' meet ups.

Numbers: 16 groups in total, 10 regular and 6 one-off events. 160+ people have benefitted to date. Impact: social wellbeing, community cohesion, learning new skills, access to other services

Warm Welcome

Drop-in weekly multiagency response to support needs in our community. Weekly sessions are staffed by advice professionals from Citizens Advice and Clean Slate; Centre for Sustainable Energy, Seetec Plus, NHS Talking Therapies and National Energy Advice regularly offer a range of support for local people who come through cross-signposting within the Centre. Our reception team support people with emailing, printing and signposting to other services, as necessary.

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Numbers: 200+

Impact: economic wellbeing, learning new skills, mental wellbeing, access to information and other services

Community Hub

Communications and service development in Ashley Ward at the Community Centre resulting in additional provision to include a monthly Death Cafe and a weekly ReAct class. The Community Services and Communications Manager supported a few local networks including East Bristol, BCC Community Exchange, Community Cohesion and Voscur's Communities of Places. Our local St Werburghs and St Pauls Partners have also benefitted from improved communications and partnership working where reaching out to communities. New ideas bring additional community projects and investment into the delivery, resulting in better community engagement and signposting. We also acted as a Community Connector for CIL funding and contributed to the Community Cohesion resilience work across the city.

New services included:

- Community Table
- Community Climate Action Plan for Ashley

Both continue successfully into 2026.

Financial review

Reserves Policy

At the year-end unrestricted reserves were £222,945.

Of this sum the charity holds three months' worth of general running costs in their deposit account; this money is set aside as a safeguard against any future loss of core funding.

From 2013/14 the management committee agreed to set aside two designated funds. One for the provision of mandatory holiday pay and pension contribution costs which would be accrued during periods of statutory maternity leave, at current salary rates calculated to be a potential cost to the organisation of £18,709, and one for general annual building maintenance costs estimated at £19,125. The maternity costs figure has recently been reviewed, and the general building maintenance costs will be reviewed on a regular basis. During 2019/20 the committee agreed to set aside another designated fund for the provision of major building repairs, calculated as a potential cost to the organisation of £34,457, this too will be reviewed regularly, particularly in light of current major capital works.

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Grants and Donations

During the year the charity continued to work hard to deliver and obtain funding for its core services and events:

1. The National Lottery Community Fund via 'Reaching Communities' Programme supported us with 4-year core funding for Transforming SWCC into a Modern & Sustainable Hub. The £212,788 grant spread over 4 years provides resources towards core salaries, energy costs, minor building and digital adaptations as well as invaluable investment in staff training and centre accessibility.

2. The Nisbet Trust continued their incredible support and committed £30,000 over three years towards our core costs of delivering community services. These benefit the most vulnerable members in our communities via Project Facilitators' costs and the Centre Coordinator's salary, allowing us to focus on family support and activities for over 50s.

3. Bristol One City: Community Hubs grant of £25,000 distributed by The Quartet Community Foundation, supports our work as the Community Hub for Ashley ward and Communities of Interest. It directly funds the salary of the Community Services and Communications Manager role and allows us to offer community development support to people who want to take social action in their community, build and develop local networks as well as coordinate activities happening in the area.

4. £47,994 capital grant from the Government VCSE Energy Efficiency Scheme distributed via Groundworks UK supported the costs of the new PV array installed on the main Victorian building, as well as full analysis and heating system optimization.

5. A new CRF Community Asset Management fund from Bristol City Council supported our Preventative Maintenance Plans, costs involved in overseeing the new Solar PV installation, new Wi-Fi infrastructure, resolution of the leaky Annexe roof and new business development: feasibility of the sauna with £21,290.

6. John James Bristol Foundation supported the delivery of Raking & Baking and Easy-PC with a total grant of £12,662 which covered project management, facilities, ingredients, volunteering expenses, and necessary kitchen, garden and digital renewals.

7. The Quartet Community Foundation also supported core projects via

- £800 Donor Advised Grant for Raking & Baking.
- £5,822 Avon & Somerset Police Commissioner's Crime Prevention Fund for Easy PC
- £4,000 The Wessex Water Foundation Community Fund for Warm Welcome

8. We have also received £2,000 from Quartet Community Foundation Express Grant to purchase some of the Cafe assets whilst undergoing tenants change.

9. A generous grant of £9,780 from the Morrisons Foundation allowed us to complete the Welcome Hub Redesign Project - creation of the Community Table and redesign of storage to allow Warm Welcome drop-in provision.

10. The Places for People supported us with grants totaling £6,000 towards Picnic in the Park 2024 and Easy PC. It was made up of the Community Investment Fund and Small Grants which covered all necessary costs from the Event Manager post to licensing, medical, waste and stage infrastructure. The event was on hold and would not have happened without their support. Again, Easy PC funding came just in time to bridge the gap over three months and supported continuation of this vital service.

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

11. We've received £2,500 of the £10,000 Bristol City Leap Community Energy fund, which supported the communications around our Energy Efficiency Capital Project, our journey to environmental sustainability and coordination of the successful Green Feast 2025 event.

12. Bris BES YTKO Ltd funded our Business Hub for Women with £10,531 supporting core costs including salaries, premises and IT equipment. The project has seen over 60 women taking part in a variety of business support sessions and social events.

13. The National Grid Community Matters Fuel Poverty Fund provided us with £4,997 to support the continuation of the weekly multi-agency Warm Welcome drop-ins.

14. We received £880 from the Household Support Fund grants via The Feeding Bristol, which supported the continuation of the Food Bank service.

15. Our Foodbank also received a generous donation of £594 for a new fridge from Family Food Action who have also organised and paid for regular weekly deliveries of fresh food since.

16. The John James Bristol Foundation funded two of our annual Christmas and Summer Festive Friends events for isolated Older People with generous donations of £1,080 and £867 respectively.

17. We once more received a generous £500 donation from The Anchor Society towards our Festive Friends Christmas dinner.

18. The Society of Merchant Venturers supported our Festive Friends Christmas meal with £250 direct donations.

19. They have also contributed another £250 via Cote Charity grant, also supporting the costs of the Christmas Festive Friends event.

20. Our Foodbank project was supported by various donations including from Bankuet, an online donations platform which contributed £800, and from a new local restaurant Fisk & Frite who delivered an awareness campaign and supported it with £350.

21. Easy PC project received generous individual donations of £450 from an anonymous donor and £172 from Tiny Box web design agency. This allowed us to renew the project laptop and contribute to the running costs.

22. Bristol City Council's CIL Community Connector and UKSPF Learning & Co-design Small Grants Fund supported our Community Hub work with a further £1,125

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Plans for future periods

Our 10-Year Strategy consultation has resulted in new priorities. We strive to make progress against all of them steadily over the next two years.

Our Priorities include:

- 1 Continue to ensure sustainable Assets and Finance Management diversifying income, particularly via a trading arm set-up.
- 2 Provide opportunities which foster Community Cohesion, act as a Community Hub and Anchor Organisation for local residents and Communities of Interest.
- 3 Promote Environmental Sustainability leading by example, sharing our journey and supporting residents and other VCSE organisations.
- 4 Improve and strengthen our internal Equality, Diversity, Inclusion and Safeguarding processes.
- 5 Invest in Community Engagement, Collaborations and Partnerships to successfully deliver the other priorities and ensure accountability and trust.

The trustees' annual report and the strategic report were approved on 3 November 2025 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, consisting of a stylized 'J' and 'T' with a horizontal line extending to the right, all enclosed within a large, loopy oval.

Jack Thompson, Chair of St Werburghs Community Association

St Werburghs Community Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of St Werburghs Community Association

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of St Werburghs Community Association ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company 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 the charity'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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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
4. the financial statements 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.

Paul Cridland FCA
Independent Examiner

61 Macrae Road, Ham Green, Bristol
BS20 0DD

6 November 2025

St Werburghs Community Association

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and grants	5	11,028	200,048	211,076	143,657
Charitable activities	6	278,823	3,735	282,558	245,291
Investment income	7	1,402	—	1,402	1,279
Total income		<u>291,253</u>	<u>203,783</u>	<u>495,036</u>	<u>390,227</u>
Expenditure					
Expenditure on charitable activities	8,9	284,016	196,278	480,294	407,525
Total expenditure		<u>284,016</u>	<u>196,278</u>	<u>480,294</u>	<u>407,525</u>
Net income/(expenditure)		<u>7,237</u>	<u>7,505</u>	<u>14,742</u>	<u>(17,298)</u>
Transfers between funds		23,392	(23,392)	—	—
Net movement in funds		<u>30,629</u>	<u>(15,887)</u>	<u>14,742</u>	<u>(17,298)</u>
Reconciliation of funds					
Total funds brought forward		192,316	729,429	921,745	939,043
Total funds carried forward		<u>222,945</u>	<u>713,542</u>	<u>936,487</u>	<u>921,745</u>

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

The notes on pages 15 to 26 form part of these financial statements.

St Werburghs Community Association

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	14	683,971	692,728
Current assets			
Stocks	15	473	473
Debtors	16	29,675	15,291
Cash at bank and in hand		242,266	230,805
		<u>272,414</u>	<u>246,569</u>
Creditors: amounts falling due within one year	17	<u>19,898</u>	<u>17,552</u>
Net current assets		<u>252,516</u>	<u>229,017</u>
Total assets less current liabilities		<u>936,487</u>	<u>921,745</u>
Net assets		<u>936,487</u>	<u>921,745</u>
Funds of the charity			
Restricted funds		713,542	729,429
Unrestricted funds		<u>222,945</u>	<u>192,316</u>
Total charity funds	19	<u>936,487</u>	<u>921,745</u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 3 November 2025, and are signed on behalf of the board by:



Jack Thompson, Chair

The notes on pages 15 to 26 form part of these financial statements.

St Werburghs Community Association

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income/(expenditure)	14,742	(17,298)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	41,178	39,427
Dividends, interest and rents from investments	(1,402)	(1,279)
Interest payable and similar charges	837	2,207
Accrued expenses	2,458	–
<i>Changes in:</i>		
Trade and other debtors	(14,384)	335
Trade and other creditors	(112)	(5,621)
Cash generated from operations	43,317	17,771
Interest paid	(837)	(2,207)
Net cash from operating activities	<u>42,480</u>	<u>15,564</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	1,402	1,279
Purchase of tangible assets	(32,421)	(2,463)
Net cash used in investing activities	<u>(31,019)</u>	<u>(1,184)</u>
Net increase in cash and cash equivalents	11,461	14,380
Cash and cash equivalents at beginning of year	230,805	216,425
Cash and cash equivalents at end of year	<u>242,266</u>	<u>230,805</u>

The notes on pages 15 to 26 form part of these financial statements.

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is St Werburghs Community Centre, Horley Road, St Werburghs, Bristol, BS2 9TJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. We can confirm that there are no such critical estimates and judgements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	3% straight line
Outside equipment	-	25% reducing balance
Computer equipment	-	25% straight line
Cafe equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The organisation is a charitable company limited by guarantee, incorporated on 12 February 1999 and registered as a charity on 3 March 1999.

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations - Management Fees	1,750	11,531	13,281
Donations & Fundraising	62	6,619	6,681
Sport England Lottery Fund	—	—	—
Event Ticket Sales	6,696	159	6,855
National Grid Community Matters Fund - Fuel Poverty	—	4,997	4,997
BCC Small Business Sustainable Travel - Grant for Bike Shelters	—	—	—
BCC Community Asset Management Fund	—	21,290	21,290
BCC Community Connectors CIL Fund	—	600	600
BCC UKSPF	—	525	525
Grants			
The Quartet Community Foundation - - Express Fund Small Grant	—	2,000	2,000
The Quartet Community Foundation - The Wessex Water Foundation - Warm Welcome	—	4,000	4,000
The Quartet Community Foundation - grants for Raking & Baking	—	800	800
The Society of Merchant Venturers	—	250	250
The Quartet Community Foundation - Avon & Somerset Crime Prevention Fund	—	5,822	5,822
The Quartet Community Foundation - One City Community Hubs	—	25,000	25,000
Bristol City Leap - Community Energy Fund	—	2,500	2,500
The Nisbett Trust	—	10,000	10,000
Feeding Bristol Household Support Fund	—	—	—
HSF Round 3 - Feeding Bristol	—	—	—
Places for people - Community Investment Fund	—	5,000	5,000
The John James Bristol Foundation	—	14,609	14,609
VCSE - Energy Efficiency Fund	—	47,994	47,994
The St Monica Trust Community Fund	—	—	—
Cote Charity (via Merchant Venturers)	—	250	250
The National Lottery Reaching Communities Programme	—	25,822	25,822
Morrisons Foundation	—	9,780	9,780
The Anchor Society	—	500	500
Subscriptions			
Members Subscriptions	2,520	—	2,520
	<u>11,028</u>	<u>200,048</u>	<u>211,076</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and grants *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations - Management Fees	207	14,329	14,536
Donations & Fundraising	21,348	5,833	27,181
Sport England Lottery Fund	—	7,290	7,290
Event Ticket Sales	8,602	76	8,678
National Grid Community Matters Fund - Fuel Poverty	—	9,997	9,997
BCC Small Business Sustainable Travel - Grant for Bike Shelters	—	250	250
BCC Community Asset Management Fund	—	—	—
BCC Community Connectors CIL Fund	—	—	—
BCC UKSPF	—	—	—
Grants			
The Quartet Community Foundation - - Express Fund Small Grant	—	5,000	5,000
The Quartet Community Foundation - The Wessex Water Foundation - Warm Welcome	—	—	—
The Quartet Community Foundation - grants for Raking & Baking	—	10,000	10,000
The Society of Merchant Venturers	—	—	—
The Quartet Community Foundation - Avon & Somerset Crime Prevention Fund	—	—	—
The Quartet Community Foundation - One City Community Hubs	—	25,000	25,000
Bristol City Leap - Community Energy Fund	—	—	—
The Nisbett Trust	—	16,500	16,500
Feeding Bristol Household Support Fund	—	1,000	1,000
HSF Round 3 - Feeding Bristol	—	1,000	1,000
Places for people - Community Investment Fund	—	—	—
The John James Bristol Foundation	—	13,565	13,565
VCSE - Energy Efficiency Fund	—	—	—
The St Monica Trust Community Fund	—	500	500
Cote Charity (via Merchant Venturers)	—	—	—
The National Lottery Reaching Communities Programme	—	—	—
Morrisons Foundation	—	—	—
The Anchor Society	—	500	500
Subscriptions			
Members Subscriptions	2,660	—	2,660
	<u>32,817</u>	<u>110,840</u>	<u>143,657</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Rental income and room hire	249,952	–	249,952
Catering income	18,728	614	19,342
Bar income	728	–	728
Office services	5,535	–	5,535
Tai Chi class fees	–	1,175	1,175
Raking and baking class income	–	249	249
Electricity feed in tariff	2,296	–	2,296
Sundry income	1,584	1,697	3,281
	<u>278,823</u>	<u>3,735</u>	<u>282,558</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Rental income and room hire	219,535	–	219,535
Catering income	13,396	406	13,802
Bar income	1,045	–	1,045
Office services	3,183	–	3,183
Tai Chi class fees	–	1,215	1,215
Raking and baking class income	9	237	246
Electricity feed in tariff	3,857	–	3,857
Sundry income	2,408	–	2,408
	<u>243,433</u>	<u>1,858</u>	<u>245,291</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Income from cash investments	<u>1,402</u>	<u>1,402</u>	<u>1,279</u>	<u>1,279</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Operation of the community association	280,229	196,278	476,507
Support costs	3,787	–	3,787
	<u>284,016</u>	<u>196,278</u>	<u>480,294</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Operation of the community association	277,967	127,279	405,245
Support costs	2,279	–	2,280
	<u>280,246</u>	<u>127,279</u>	<u>407,525</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Operation of the community association	476,507	–	476,507	405,245
Governance costs	–	3,787	3,787	2,280
	<u>476,507</u>	<u>3,787</u>	<u>480,294</u>	<u>407,525</u>

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>41,178</u>	<u>39,427</u>

11. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,406</u>	<u>2,010</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	250,008	233,692
Social security costs	12,882	11,167
Employer contributions to pension plans	13,266	12,272
	<u>276,156</u>	<u>257,131</u>

The average head count of employees during the year was 15 (2024: 17). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff	<u>15</u>	<u>17</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

No remuneration or expenses were paid to trustees.

14. Tangible fixed assets

	Long leasehold property £	Outside equipment £	Office equipment £	Computer and café equipment £	Total £
Cost					
At 1 April 2024	1,083,650	10,403	37,354	31,981	1,163,388
Additions	<u>22,471</u>	<u>–</u>	<u>9,351</u>	<u>599</u>	<u>32,421</u>
At 31 March 2025	<u>1,106,121</u>	<u>10,403</u>	<u>46,705</u>	<u>32,580</u>	<u>1,195,809</u>
Depreciation					
At 1 April 2024	396,151	8,846	34,410	31,253	470,660
Charge for the year	<u>36,872</u>	<u>389</u>	<u>3,411</u>	<u>506</u>	<u>41,178</u>
At 31 March 2025	<u>433,023</u>	<u>9,235</u>	<u>37,821</u>	<u>31,759</u>	<u>511,838</u>
Carrying amount					
At 31 March 2025	<u>673,098</u>	<u>1,168</u>	<u>8,884</u>	<u>821</u>	<u>683,971</u>
At 31 March 2024	<u>687,499</u>	<u>1,557</u>	<u>2,944</u>	<u>728</u>	<u>692,728</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

15. Stocks

	2025	2024
	£	£
Raw materials and consumables	473	473

16. Debtors

	2025	2024
	£	£
Trade debtors	19,027	13,168
Prepayments and accrued income	1,773	2,058
Other debtors	8,875	65
	<u>29,675</u>	<u>15,291</u>

17. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	8,593	3,077
Accruals and deferred income	4,683	2,225
Social security and other taxes	4,870	4,401
Other creditors	1,752	7,849
	<u>19,898</u>	<u>17,552</u>

18. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £13,266 (2024: £12,272).

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Unrestricted - general fund	120,025	291,253	(284,016)	23,392	150,654
General building fund	19,125	—	—	—	19,125
Major building repairs	34,457	—	—	—	34,457
Maternity leave fund	18,709	—	—	—	18,709
	<u>192,316</u>	<u>291,253</u>	<u>(284,016)</u>	<u>23,392</u>	<u>222,945</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Unrestricted - general fund	105,269	277,529	(280,246)	17,473	120,025
General building fund	19,125	—	—	—	19,125
Major building repairs	34,457	—	—	—	34,457
Maternity leave fund	18,709	—	—	—	18,709
	<u>177,560</u>	<u>277,529</u>	<u>(280,246)</u>	<u>17,473</u>	<u>192,316</u>

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Restricted capital fund	678,988	—	(35,736)	—	643,252
Raking and Baking	12,650	11,972	(14,950)	(5,943)	3,729
Green Events	—	439	(21)	—	418
PTC Resilience Fund	—	—	—	—	—
Events Hub	—	—	—	—	—
Picnic in the Park	—	6,755	(6,356)	(399)	—
Business Hub	—	—	—	—	—
Festive Friends	—	3,398	(3,310)	(88)	—
Tai Chi Project	31	2,152	(1,500)	(683)	—
Food Bank	3,928	5,238	(3,704)	(2,470)	2,992
Community Fund	60	—	—	—	60
Art Club	764	1,449	(315)	(1,716)	182
Sport England	5,806	—	(4,640)	—	1,166
NL Community Fund for Digital Inclusion	4,179	13,927	(7,827)	(4,608)	5,671

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Analysis of charitable funds *(continued)*

Warm Spaces	–	8,998	(4,009)	(4,000)	989
Cost of Living					
Community Hubs	14,623	24,197	(23,684)	(2,252)	12,884
PfP Resilience	8,400	–	(8,400)	–	–
BCC Bike Sheltering	–	–	–	–	–
City Leap	–	2,500	(3,567)	1,067	–
Energy Efficiency	–	47,994	(26,272)	–	21,722
Asset Man	–	21,290	(18,850)	–	2,440
Lobby remodel	–	9,780	(4,869)	–	4,911
YTKO Business Hub	–	10,566	(6,179)	(2,300)	2,087
Quartet Xpress Asset	–	2,000	(500)	–	1,500
Nisbet	–	4,706	–	–	4,706
TNL	–	25,822	(20,989)	–	4,833
Community Connect	–	600	(600)	–	–
	<u>729,429</u>	<u>203,783</u>	<u>(196,278)</u>	<u>(23,392)</u>	<u>713,542</u>

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Restricted capital fund	714,725	–	(35,737)	–	678,988
Raking and Baking	4,955	27,850	(14,443)	(5,712)	12,650
Green Events	2,955	76	(2,121)	(910)	–
PTC Resilience Fund	5,000	–	(5,000)	–	–
Events Hub	9,926	–	(3,961)	(5,965)	–
Picnic in the Park	–	3,548	(7,717)	4,169	–
Business Hub	607	–	(607)	–	–
Festive Friends	564	3,488	(3,632)	(420)	–
Tai Chi Project	767	1,215	(1,400)	(551)	31
Food Bank	1,639	5,665	(2,256)	(1,120)	3,928
Community Fund	60	–	–	–	60

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Analysis of charitable funds *(continued)*

Art Club	1,648	1,228	(396)	(1,716)	764
Sport England	–	7,881	(2,075)	–	5,806
NL Community Fund for					
Digital Inclusion	18,637	16,500	(26,818)	(4,140)	4,179
Warm Spaces	–	9,997	(9,037)	(960)	–
Cost of Living					
Community Hubs	–	25,000	(10,229)	(148)	14,623
PfP Resilience	–	10,000	(1,600)	–	8,400
BCC Bike Sheltering	–	250	(250)	–	–
City Leap	–	–	–	–	–
Energy Efficiency	–	–	–	–	–
Asset Man	–	–	–	–	–
Lobby remodel	–	–	–	–	–
YTKO Business Hub	–	–	–	–	–
Quartet Xpress Asset	–	–	–	–	–
Nisbet	–	–	–	–	–
TNL	–	–	–	–	–
Community Connect	–	–	–	–	–
	<u>761,483</u>	<u>112,698</u>	<u>(127,279)</u>	<u>(17,473)</u>	<u>729,429</u>

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	11,850	672,121	683,971
Current assets	230,993	41,421	272,414
Creditors less than 1 year	(19,898)	–	(19,898)
Net assets	<u>222,945</u>	<u>713,542</u>	<u>936,487</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	–	692,728	692,728
Current assets	209,868	36,701	246,569
Creditors less than 1 year	(17,552)	–	(17,552)
Net assets	<u>192,316</u>	<u>729,429</u>	<u>921,745</u>

21. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	At 31 Mar 2025 £
Cash at bank and in hand	<u>230,805</u>	<u>11,461</u>	<u>242,266</u>

St Werburghs Community Association

Company Limited by Guarantee

Management Information

Year ended 31 March 2025

The following pages do not form part of the financial statements.

St Werburghs Community Association

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and grants		
Donations - Management Fees	13,281	14,536
Donations & Fundraising	6,681	27,181
Sport England Lottery Fund	—	7,290
Event Ticket Sales	6,855	8,678
National Grid Community Matters Fund - Fuel Poverty	4,997	9,997
BCC Small Business Sustainable Travel - Grant for Bike Shelters	—	250
BCC Community Asset Management Fund	21,290	—
BCC Community Connectors CIL Fund	600	—
BCC UKSPF	525	—
The Quartet Community Foundation - Express Fund Small Grant	2,000	5,000
The Quartet Community Foundation - The Wessex Water Foundation - Warm Welcome	4,000	—
The Quartet Community Foundation - grants for Raking & Baking	800	10,000
The Society of Merchant Venturers	250	—
The Quartet Community Foundation - Avon & Somerset Crime Prevention Fund	5,822	—
The Quartet Community Foundation - One City Community Hubs	25,000	25,000
Bristol City Leap - Community Energy Fund	2,500	—
The Nisbett Trust	10,000	16,500
Feeding Bristol Household Support Fund	—	1,000
HSF Round 3 - Feeding Bristol	—	1,000
Places for people - Community Investment Fund	5,000	—
The John James Bristol Foundation	14,609	13,565
VCSE - Energy Efficiency Fund	47,994	—
The St Monica Trust Community Fund	—	500
Cote Charity (via Merchant Venturers)	250	—
The National Lottery Reaching Communities Programme	25,822	—
Morrisons Foundation	9,780	—
The Anchor Society	500	500
Members Subscriptions	2,520	2,660
	<u>211,076</u>	<u>143,657</u>

St Werburghs Community Association

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

	2025 £	2024 £
Charitable activities		
Rental income and room hire	249,952	219,535
Catering income	19,342	13,802
Bar income	728	1,045
Office services	5,535	3,183
Tai Chi class fees	1,175	1,215
Raking and baking class income	249	246
Electricity feed in tariff	2,296	3,857
Sundry income	3,281	2,408
	<u>282,558</u>	<u>245,291</u>
 Investment income		
Income from cash investments	<u>1,402</u>	<u>1,279</u>
 Total income	<u><u>495,036</u></u>	<u><u>390,227</u></u>

St Werburghs Community Association

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

	2025 £	2024 £
Expenditure		
Expenditure on charitable activities		
Purchases	6,502	5,211
Wages and salaries	250,008	233,692
Employer's NIC	12,882	11,167
Pension costs	13,266	12,272
Rates and water	4,343	4,750
Light and heat	11,438	22,308
Repairs and maintenance	47,309	20,102
Insurance	3,005	119
Other motor/travel costs	675	343
Legal and professional fees	10,471	2,508
Telephone	3,311	1,792
Depreciation	41,178	39,427
Other interest payable and similar charges	837	2,207
Cleaning	15,865	14,166
Security	1,329	3,423
Refreshments	2,075	2,026
Print, post and stationery	1,885	3,210
Advertising & promotion	897	1,647
IT maintenance and software development	15,588	9,993
Training	1,472	2,347
Equipment hire	170	386
Sundry expenses	8,402	2,508
Licences and subscriptions	3,542	2,276
Materials for classes	756	1,600
Casual staff	18,246	6,316
Event expenses	1,250	922
Community Business Fund - Capital expenses	—	606
Food bank consumables	2,088	201
Healthy & Safety	1,504	—
	<u>480,294</u>	<u>407,525</u>
Total expenditure	<u>480,294</u>	<u>407,525</u>
Net income/(expenditure)	<u>14,742</u>	<u>(17,298)</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Operation of the community association		
<i>Activities undertaken directly</i>		
Bar and catering	6,502	5,211
Staff costs	250,008	233,692
Employer's NIC	12,882	11,167
Pension costs	13,266	12,272
Rates & water	4,343	4,750
Light & heat	11,438	22,308
Repairs & maintenance	47,309	20,102
Insurance	3,005	119
Travelling	675	343
Legal and surveying fees	6,684	228
Telephone	3,311	1,792
Depreciation	41,178	39,427
Bank charges	837	2,207
Cleaning	15,865	14,166
Security	1,329	3,423
Refreshments	2,075	2,026
Print, post and stationery	1,885	3,210
Advertising & promotion	897	1,647
IT maintenance and software development	15,588	9,993
Training	1,472	2,347
Equipment hire	170	386
Sundry expenses	8,402	2,508
Licences and subscriptions	3,542	2,276
Materials for classes	756	1,600
Casual staff	18,246	6,316
Event expenses	1,250	922
Community Business Fund - Capital expenses	—	606
Food bank consumables	2,088	201
Healthy & Safety	1,504	—
	<u>476,507</u>	<u>405,245</u>
Governance costs		
Governance costs - independent examiners fee	<u>3,787</u>	<u>2,280</u>
Expenditure on charitable activities	<u>480,294</u>	<u>407,525</u>

Accounts

COMPANY REGISTRATION NUMBER: 3713212
CHARITY REGISTRATION NUMBER: 1074495

St Werburghs Community Association
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

CHARLTON BAKER (BRISTOL) LTD
Chartered Accountants
61 Macrae Road, Ham Green, Bristol
BS20 0DD

St Werburghs Community Association

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name St Werburghs Community Association

Charity registration number 1074495

Company registration number 3713212

Principal office and registered office St Werburghs Community Centre
Horley Road
St Werburghs
Bristol
BS2 9TJ

The trustees D A Clough
F M Jeddere-Fisher
L M Porter
V N Spence (Resigned 25 January 2024)
Dr G A Bottrill
B O Agoro
J Thompson
RL Dixon
C Kendall Muniesa
MJF Clarke

Company secretary MR Ong

Independent examiner Paul Cridland FCA
61 Macrae Road, Ham Green, Bristol
BS20 0DD

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 12 February 1999 and registered as a charity on 3 March 1999.

The company was established under a Memorandum of Association, which defines the objects and powers of the charitable company and is governed under its Articles of Association. The charitable company is bound by its Memorandum and Articles of Association, which were last amended by special resolution at the Annual General Meeting on 3 December 2019. The trustees form the Board which is the decision-making body. Decisions are delegated to the Centre Director. Appointment and election of Board members are carried out following the rules of the Articles of Association. New trustees may be elected at the Annual General Meeting or co-opted during the year. There shall be no less than three trustees and there is no maximum number. One third of trustees shall retire each year at the Annual General Meeting and can be re-appointed.

The Board meets eight times a year, at approximately 6 weeks intervals to review the organisation's activities.

Detailed consideration of operation and policy may be carried out by sub-committees, which comprise a mix of Board members, co-optees and staff. The sub-committees submit recommendations to the full board of any decision made at their meetings.

The Centre Director has the overall responsibility for the Centre operations, service development and delivery, tenants, HR, fundraising and buildings' maintenance. The Finance & HR Manager is responsible for ensuring all Financial, HR and GDPR obligations are met. Both report directly to the committee at the Board meetings. The charity also employs two Centre Coordinators, who are responsible for room bookings, administration of some projects, day-to-day operations and line-managing evening and weekends Duty Managers.

St Werburghs Community Association also employs:

- Project facilitators
- Communications & Digital Marketing Officer
- Cleaner
- Development Manager (temporary grant-funded post)
- Enterprise Manager (2-year post started January 2022)- Events Manager (temporary post for Picnic in the Park)

We hold principles of Equality, Diversity and Inclusion (EDI) highly within the organisation, and our trustees provide an essential critical lens to interrogate the operations of the organisation to ensure these principles are upheld.

Diversity is part of our DNA as we don't serve one and only target group and all our services are designed with inclusion and accessibility in mind. As a Membership organisation and a community business we pride ourselves in being one of the most inclusive organisations in Bristol; we continuously review our membership with the aim to increase engagement and support of our communities.

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities

A to promote the benefit of the inhabitants of Bristol City without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and good race relations by eliminating discrimination and encouraging equality of opportunity between persons of different groups, and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;

B to establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the Objects;

The Charity shall be non-party in politics and non-sectarian in religion. The area of benefit shall be Bristol City and the neighbourhood together defined by Bristol City Council boundaries.

The trustees have had regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning its future activities.

The charity continues to meet its objectives by providing space and facilities to a wide range of individuals, community groups and voluntary organisations. St Werburghs Community Centre is a bustling, accessible community hub with a range of facilities and resources providing meeting spaces, community notice boards, and free public access computers.

The Centre caters for a wide range of activities suitable for all ages and abilities, including various fitness classes, courses, workshops, support groups, training and advice sessions. Cultural groups, weddings, markets, fundraising, parties, faith groups and celebrations keep the Centre busy at weekends.

There are five tenants who are working within the local communities, to include supporting carers and parents of children with disabilities, a foster care agency, mental health support practitioners and herbalists who support refugees and asylum seekers.

The charity has expanded and developed the use of the Centre in line with its vision and principles. The vision of St Werburghs Community Association is to improve the quality of life of residents living in Ashley, Easton, Lawrence Hill and communities of interest citywide. SWCA aims to enable them to achieve their economic, social and educational goals, and help form a strong, prosperous and caring local community.

The key principles of engagement, accessibility, inclusivity, equality of opportunity, diversity and affordability drive all our activities. SWCA recognises the values of being community-led and community-focused, providing accessible facilities and activities and contributing to environmental sustainability.

St Werburghs Community Association uses a bespoke impact assessment toolkit based on the New Economic Foundation's report Five Ways to Wellbeing. It enables us to develop an evidence-based impact assessment showing that we are achieving our core aims and that our presence and services are making a difference to the wellbeing of local people. It includes analysis of post code data to

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

evidence that we are serving people living in the most deprived LSOAs

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

The year April 2023 to March 2024 was a year of business recovery, with improvements in receipt of grant income, particularly from Bristol City Council in respect of our Community Hub work in Ashley ward and with people from communities of interest. It meant we were able to better manage the increased running costs and face the increased demands for our services with a strategic approach, analysing our income streams and remodelling our membership and fees structure so that we can respond to local needs whilst remaining on a steady course. Having secured a development grant from Places for People's Resilience Programme we were able to review our business model and commit resources to that of business planning, the changes were announced at the last AGM in January 2024 and implemented in June 2024, outside of this report period. Our Crowdfunder campaign secured over £20,000 in March 2023 which came into our accounts in the current financial year and boosted our much-depleted core funds. The new holiday clubs and hot-desking suite have continued throughout increasing provision of much needed services for the local community.

Our Tenants have supported the Centre and many individuals in our communities. These included: KHAAS, Amicus Foster Care, Herbalists without Borders, Dave Chang, Karen Christie Counselling and Earth Talk Mary-Rose Clarke Counselling. Neck of the Woods Café have served us well during the year despite challenges posed for hospitality industry post pandemic and with cost-of-living crisis affecting local people more than ever.

Between April 2023 and March 2024, we provided space for 385 groups, which is similar to the 392 groups we hosted last financial year and still showing increase in demand, as our average pre-covid was 333. It is a steady and good situation to be in. Over 100 of those are local residents booking with us for private events, over 100 are regular Members: charities, voluntary groups and individuals who provide services for wider community, over 60 are charities and groups who have not joined as members and 30 are public sector agencies: NHS, Police, Partnerships, Education, City Council and AWP. The remaining 50 are SME and sole traders.

The demand for our core support services remained high and as always it is a challenge to provide high volume face to face signposting provision at Reception seven days a week. Our team work tirelessly to ensure the Centre feels safe, inclusive and welcoming at all times in light of those challenges and treat everyone with empathy and kindness. Having limited government support, it was necessary to focus on reducing our costs - seeking capital grants to increase energy efficiency of our assets and keep reserves at a healthy level by seeking external funds for necessary capital works, renewals and repairs. We continued our provision with less funding and once again we are truly grateful to all who contributed to our Crowdfunder in March 2023.

During the financial year April 2023 - March 2024 the following services and events were being delivered:

- " Open Access Digital Inclusion Hub
- " Easy PC
- " Raking & Baking
- " Food Bank
- " Tai Chi for over 50s
- " Festive Friends
- " Picnic in the Park
- " Christmas Market
- " Open Day

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

" Green Feasts

" Art Club for over 50s

" Sport Activities and Promotion of Inclusive Classes (SEND, Women only and LGBTQ+)" Business Hub Support & Hot-desking

New services included:

" Warm Welcome drop-in - a weekly multiagency response to support needs in our community."

Community Hub - communications and services development in Ashley Ward

Both continue successfully into 2024.

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Financial review

Reserves Policy

At the year-end unrestricted reserves were £192,316.

Of this sum the charity holds three months' worth of general running costs in their deposit account; this money is set aside as a safeguard against any future loss of core funding.

From 2013/14 the management committee agreed to set aside two designated funds. One for the provision of mandatory holiday pay and pension contribution costs which would be accrued during periods of statutory maternity leave, at current salary rates calculated to be a potential cost to the organisation of £18,709, and one for general annual building maintenance costs estimated at £19,125. The maternity costs figure has recently been reviewed and the general building maintenance costs will be reviewed in light of our return to more regular use of the building following closure due to Covid. During 2019/20 the committee agreed to set aside another designated fund for the provision of major building repairs, calculated as a potential cost to the organisation of £34,457, this too will be reviewed now the building is in more regular use.

Grants and Donations

During the year the charity continued to work hard to deliver and obtain funding for its core services and events:

1. **The Nisbet Trust** increased their grant by 10%, taking into account increased running costs, and contributed £16,500 towards Easy-PC and Digital Inclusion services delivered from the Open Access Digital Inclusion Hub.
 2. **Bristol One City: Community Hubs** grant £25,000 distributed by **The Quartet Community Foundation**, supports our work as the Community Hub for Ashley ward and Communities of Interest; it directly funds the salary of the new Community Services and Communications Manager role and allows us to offer community development support to people who want to take social action in their community, build and develop local networks and coordinate activities happening in the area.
 3. Our Raking & Baking project this year was funded by the **John James Bristol Foundation**; their grant of £12,613 supported core costs: project management, facilities, ingredients, volunteering expenses, and necessary kitchen and garden renewals.
 4. **The Quartet Community Foundation** also supported the Raking & Baking project with two grants towards the salary of the Project Coordinator:
 - " **Express Grant** of £5,000
 - " The **Wesleyan Foundation** Large Grant Programme of £10,000
 5. **The Places for People: Resilience Programme Core Cost Grant** timely contributed £10,000 to support us in navigating the need for business remodelling and covered costs associated with work on new pricing, membership structure & facilities development plans.
 6. We received £7,290 of **The National Lottery** funding from **Sport England** to support SEND, Women only and LGBTQ+ physical activities, and minor facilities adaptations.
-

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

7. **Together Fund from Wesport and Voscur via Sport England** contributed £487 and £104 towards the physical activities and development prior to that.

8. **The National Grid Community Matters Fuel Poverty Fund** £9,997 supported the launch and development of the weekly multiagency Warm Welcome drop-ins, staff training and distribution of warm packs.

9. We received two £1,000 Household Support Fund grants from **The Feeding Bristol (total £2,000)** which supported the continuation of the Food Bank service.

10. Our Food Bank also received a generous donation of £233 from **Bristol Voices Choir**.

11. **St Monica Trust** supported our Festive Friends Spring/Summer gathering with their Coronation Grant of £500.

12. **The John James Bristol Foundation** funded our annual Christmas event for isolated Older People Festive Friends with a generous donation of £952.

13. **We once more received a generous £500 donation from The Anchor Society** towards Festive Friends Christmas dinner.

14. **Places for People** also donated £850 via their Small Grants Programme towards the costs of running this Christmas event for isolated Older People.

15. **Inside Travel Company** contributed £636 towards the Festive Friends event and hosting their Volunteer Team on the day.

16. Picnic in the Park 2023 received £1,000 from **Places for People** via their main contractor **MD Building Services**.

17. **We received £100 donation from Amicus Foster Care** towards Picnic in the Park 2023.

18. The costs of the Event Manager post for Picnic in the Park 2023 were supported by **UWE Summer Internship scheme** at £1,613 (50% of the cost).

19. **PRD Solutions** supported our Art Club for over 50s with £275 from a Temple Quarter research opportunity.

20. **Bristol City Council's Small Business Sustainable Travel** grant of £250 supported essential repairs to our bike shelter.

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Plans for future periods

In the current year we continued our work as Community Hub seeking long-term sustainability and security of services within our four priorities:

- Digital Inclusion
- Mental Health & Wellbeing
- Economic Inclusion
- Environmental Sustainability

We increased our room hire rates and remodelled our fee structure, introducing a 2-tier membership from 1st June 2024. Our focus on reducing our running costs and fundraising led us to apply to the National Lottery Community Fund Reaching Communities South West Grant as well as to the VCSE Energy Efficiency grant distributed via Groundworks.

We continued working in partnership with Bristol City Council's Community Exchange network, VCSE organisations from across the city, St Werburghs Partners, our member groups, and organisations across Ashley ward. The BCC's Community Resilience Fund enabled us to co-support 13 Ashley-based organisations and benefitted our relationship building and our vision to form an Ashley Alliance.

The trustees' annual report and the strategic report were approved on 24 November 2024 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, consisting of a stylized 'J' and 'T' followed by a horizontal line, all enclosed within a large, hand-drawn oval.

Jack Thompson, Chair of St Werburghs Community Association

St Werburghs Community Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of St Werburghs Community Association

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of St Werburghs Community Association ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company 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 the charity'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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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
4. the financial statements 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).

St Werburghs Community Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of St Werburghs Community Association *(continued)*

Year ended 31 March 2024

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.



Paul Cridland FCA
Independent Examiner

61 Macrae Road, Ham Green, Bristol
BS20 0DD

25 November 2024

St Werburghs Community Association

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and grants	5	32,817	110,840	143,657	120,543
Charitable activities	6	243,433	1,858	245,291	198,204
Investment income	7	1,279	–	1,279	364
Total income		<u>277,529</u>	<u>112,698</u>	<u>390,227</u>	<u>319,111</u>
Expenditure					
Expenditure on charitable activities	8,9	280,246	127,279	407,525	433,029
Total expenditure		<u>280,246</u>	<u>127,279</u>	<u>407,525</u>	<u>433,029</u>
Net expenditure		<u>(2,717)</u>	<u>(14,581)</u>	<u>(17,298)</u>	<u>(113,918)</u>
Transfers between funds		17,473	(17,473)	–	–
Net movement in funds		<u>14,756</u>	<u>(32,054)</u>	<u>(17,298)</u>	<u>(113,918)</u>
Reconciliation of funds					
Total funds brought forward		177,560	761,483	939,043	1,052,961
Total funds carried forward		<u>192,316</u>	<u>729,429</u>	<u>921,745</u>	<u>939,043</u>

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

The notes on pages 15 to 28 form part of these financial statements.

St Werburghs Community Association

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	14	692,728	729,692
Current assets			
Stocks	15	473	473
Debtors	16	15,291	15,626
Cash at bank and in hand		230,805	216,425
		<u>246,569</u>	<u>232,524</u>
Creditors: amounts falling due within one year	17	<u>17,552</u>	<u>23,173</u>
Net current assets		<u>229,017</u>	<u>209,351</u>
Total assets less current liabilities		<u>921,745</u>	<u>939,043</u>
Net assets		<u>921,745</u>	<u>939,043</u>
Funds of the charity			
Restricted funds		729,429	761,483
Unrestricted funds		<u>192,316</u>	<u>177,560</u>
Total charity funds	19	<u>921,745</u>	<u>939,043</u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 24 November 2024, and are signed on behalf of the board by:



Jack Thompson, Chair

The notes on pages 15 to 28 form part of these financial statements.

St Werburghs Community Association

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net expenditure	(17,298)	(113,918)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	39,427	39,058
Dividends, interest and rents from investments	(1,279)	(364)
Interest payable and similar charges	2,207	2,754
<i>Changes in:</i>		
Trade and other debtors	335	(3,752)
Trade and other creditors	(5,621)	8,916
Cash generated from operations	17,771	(67,306)
Interest paid	(2,207)	(2,754)
Net cash from/(used in) operating activities	<u>15,564</u>	<u>(70,060)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	1,279	364
Purchase of tangible assets	(2,463)	(2,342)
Net cash used in investing activities	<u>(1,184)</u>	<u>(1,978)</u>
Net increase/(decrease) in cash and cash equivalents	14,380	(72,038)
Cash and cash equivalents at beginning of year	216,425	288,463
Cash and cash equivalents at end of year	<u>230,805</u>	<u>216,425</u>

The notes on pages 15 to 28 form part of these financial statements.

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is St Werburghs Community Centre, Horley Road, St Werburghs, Bristol, BS2 9TJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	3% straight line
Outside equipment	-	25% reducing balance
Computer equipment	-	25% straight line
Cafe equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The organisation is a charitable company limited by guarantee, incorporated on 12 February 1999 and registered as a charity on 3 March 1999.

5. Donations and grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Festive Friends	—	—	—
Donations - Management Fees	207	14,329	14,536
Donations & Fundraising	21,348	5,833	27,181
Sport England Lottery Fund	—	7,290	7,290
Food Bank Online Donations	—	—	—
Festive Friends Online Donation	—	—	—
Event Ticket Sales	8,602	76	8,678
Picnic in the Park Online Donations	—	—	—
Wesport (Sport England) - Together Fund	—	—	—
North and East Bristol Enterprise Support YTKO Ltd	—	—	—
Beesting Events - Festive Friends	—	—	—
National Grid Community Matters Fund - Fuel	—	—	—
Poverty	—	9,997	9,997
BCC Small Business Sustainable Travel - Grant for Bike Shelters	—	250	250

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and grants *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
The Quartet Community Foundation - grants for Raking & Baking - Express Fund Small Grant	—	5,000	5,000
BCC Community Resilience Fund	—	—	—
The Quartet Community Foundation - BCC Climate and Ecological Emergency Community Grant	—	—	—
The Quartet Community Foundation - grants for Raking & Baking - The Wesleyan Foundation Large Grant	—	10,000	10,000
The Society of Merchant Venturers	—	—	—
Power to Change: Resilient Community Fund	—	—	—
The Quartet Community Foundation - One City Community Hubs	—	25,000	25,000
Age UK Bristol Connecting Communities	—	—	—
The Nisbett Trust	—	16,500	16,500
Feeding Bristol Household Support Fund	—	1,000	1,000
HSF Round 3 - Feeding Bristol	—	1,000	1,000
Tesco Community Grants	—	—	—
The Quartet Community Foundation - One City Funding Social Action Small Grant	—	—	—
The John James Bristol Foundation	—	13,565	13,565
BCC/VCSE Partner Grant - Community Meeting	—	—	—
The St Monica Trust Community Fund	—	500	500
The Julia and Hans Rausing Trust Grant	—	—	—
The National Lottery Community Fund Awards for All	—	—	—
The St Monica Trust Digital Inclusion Fund	—	—	—
The Anchor Society	—	500	500
Subscriptions			
Members Subscriptions	2,660	—	2,660
	<u>32,817</u>	<u>110,840</u>	<u>143,657</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and grants *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Festive Friends	–	740	740
Donations - Management Fees	1,550	–	1,550
Donations & Fundraising	535	4,326	4,861
Sport England Lottery Fund	–	–	–
Food Bank Online Donations	–	1,885	1,885
Festive Friends Online Donation	–	200	200
Event Ticket Sales	5,366	–	5,366
Picnic in the Park Online Donations	–	1,522	1,522
Wesport (Sport England) - Together Fund	–	4,421	4,421
North and East Bristol Enterprise Support YTKO Ltd	–	7,000	7,000
Beesting Events - Festive Friends	–	1,500	1,500
National Grid Community Matters Fund - Fuel			
Poverty	–	–	–
BCC Small Business Sustainable Travel - Grant for			
Bike Shelters	–	–	–

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and grants *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
The Quartet Community Foundation - grants for Raking & Baking - Express Fund Small Grant	—	—	—
BCC Community Resilience Fund	—	700	700
The Quartet Community Foundation - BCC Climate and Ecological Emergency Community Grant	—	4,837	4,837
The Quartet Community Foundation - grants for Raking & Baking - The Wesleyan Foundation Large Grant	—	—	—
The Society of Merchant Venturers	—	3,000	3,000
Power to Change: Resilient Community Fund	—	10,000	10,000
The Quartet Community Foundation - One City Community Hubs	—	—	—
Age UK Bristol Connecting Communities	—	1,700	1,700
The Nisbett Trust	—	15,000	15,000
Feeding Bristol Household Support Fund	—	5,716	5,716
HSF Round 3 - Feeding Bristol	—	—	—
Tesco Community Grants	—	500	500
The Quartet Community Foundation - One City Funding Social Action Small Grant	—	5,000	5,000
The John James Bristol Foundation	—	12,640	12,640
BCC/VCSE Partner Grant - Community Meeting	—	4,900	4,900
The St Monica Trust Community Fund	—	—	—
The Julia and Hans Rausing Trust Grant	—	2,606	2,606
The National Lottery Community Fund Awards for All	—	9,926	9,926
The St Monica Trust Digital Inclusion Fund	—	13,162	13,162
The Anchor Society	—	—	—
Subscriptions			
Members Subscriptions	1,811	—	1,811
	<u>9,262</u>	<u>111,281</u>	<u>120,543</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Rental income and room hire	219,535	–	219,535
Catering income	13,396	406	13,802
Bar income	1,045	–	1,045
Office services	3,183	–	3,183
Tai Chi class fees	–	1,215	1,215
Raking and baking class income	9	237	246
Electricity feed in tariff	3,857	–	3,857
Sundry income	2,408	–	2,408
	<u>243,433</u>	<u>1,858</u>	<u>245,291</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Rental income and room hire	181,550	–	181,550
Catering income	6,787	330	7,117
Bar income	3,036	–	3,036
Office services	2,471	195	2,666
Tai Chi class fees	–	1,296	1,296
Raking and baking class income	–	211	211
Electricity feed in tariff	–	–	–
Sundry income	1,827	501	2,328
	<u>195,671</u>	<u>2,533</u>	<u>198,204</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Income from cash investments	<u>1,279</u>	<u>1,279</u>	<u>364</u>	<u>364</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Operation of the community association	277,967	127,279	405,245
Support costs	2,279	–	2,280
	<u>280,246</u>	<u>127,279</u>	<u>407,525</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Operation of the community association	304,592	126,040	430,633
Support costs	2,397	–	2,396
	<u>306,989</u>	<u>126,040</u>	<u>433,029</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Operation of the community association	405,245	–	405,245	430,633
Governance costs	–	2,280	2,280	2,396
	<u>405,245</u>	<u>2,280</u>	<u>407,525</u>	<u>433,029</u>

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>39,427</u>	<u>39,058</u>

11. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,010</u>	<u>1,890</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	233,692	225,110
Social security costs	11,167	11,324
Employer contributions to pension plans	12,272	11,772
	<u>257,131</u>	<u>248,206</u>

The average head count of employees during the year was 17 (2023: 16).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

No remuneration or expenses were paid to trustees.

14. Tangible fixed assets

	Long leasehold property £	Outside equipment £	Office equipment £	Computer and café equipment £	Total £
Cost					
At 1 April 2023	1,083,650	10,403	35,071	31,801	1,160,925
Additions	—	—	2,283	180	2,463
At 31 March 2024	<u>1,083,650</u>	<u>10,403</u>	<u>37,354</u>	<u>31,981</u>	<u>1,163,388</u>
Depreciation					
At 1 April 2023	360,029	8,327	32,580	30,297	431,233
Charge for the year	36,122	519	1,830	956	39,427
At 31 March 2024	<u>396,151</u>	<u>8,846</u>	<u>34,410</u>	<u>31,253</u>	<u>470,660</u>
Carrying amount					
At 31 March 2024	<u>687,499</u>	<u>1,557</u>	<u>2,944</u>	<u>728</u>	<u>692,728</u>
At 31 March 2023	<u>723,621</u>	<u>2,076</u>	<u>2,491</u>	<u>1,504</u>	<u>729,692</u>

15. Stocks

	2024	2023
	£	£
Raw materials and consumables	<u>473</u>	<u>473</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

16. Debtors

	2024	2023
	£	£
Trade debtors	13,168	13,503
Prepayments and accrued income	2,058	2,058
Other debtors	65	65
	<u>15,291</u>	<u>15,626</u>

17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	3,077	11,999
Accruals and deferred income	2,225	2,225
Social security and other taxes	4,027	4,283
Other creditors	8,223	4,666
	<u>17,552</u>	<u>23,173</u>

18. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £12,272 (2023: £11,772).

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Unrestricted - general fund	105,269	277,529	(280,246)	17,473	120,025
General building fund	19,125	—	—	—	19,125
Major building repairs	34,457	—	—	—	34,457
Maternity leave fund	18,709	—	—	—	18,709
	<u>177,560</u>	<u>277,529</u>	<u>(280,246)</u>	<u>17,473</u>	<u>192,316</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Unrestricted - general fund	189,552	205,297	(306,989)	17,409	105,269
General building fund	19,125	—	—	—	19,125
Major building repairs	34,457	—	—	—	34,457
Maternity leave fund	18,709	—	—	—	18,709
	<u>261,843</u>	<u>205,297</u>	<u>(306,989)</u>	<u>17,409</u>	<u>177,560</u>

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Restricted capital fund	714,725	—	(35,737)	—	678,988
Raking and Baking	4,955	27,850	(14,443)	(5,712)	12,650
Green Events	2,955	76	(2,121)	(910)	—
PTC Resilience Fund	5,000	—	(5,000)	—	—
Events Hub	9,926	—	(3,961)	(5,965)	—
Picnic in the Park	—	3,548	(7,717)	4,169	—
SEND Yoga	—	—	—	—	—
Business Hub	607	—	(607)	—	—
Festive Friends	564	3,488	(3,632)	(420)	—
Tai Chi Project	767	1,215	(1,400)	(551)	31
Old Scholars	—	—	—	—	—
Stay and Play	—	—	—	—	—
Food Bank	1,639	5,665	(2,256)	(1,120)	3,928
Community Fund	60	—	—	—	60

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

19. Analysis of charitable funds *(continued)*

Art Club	1,648	1,228	(396)	(1,716)	764
Sport England	–	7,881	(2,075)	–	5,806
Funding the Future	–	–	–	–	–
NL Community Fund for					
Digital Inclusion	18,637	16,500	(26,818)	(4,140)	4,179
Warm Spaces	–	9,997	(9,037)	(960)	–
Cost of Living					
Community Hubs	–	25,000	(10,229)	(148)	14,623
PfP Resilience	–	10,000	(1,600)	–	8,400
BCC Bike Sheltering	–	250	(250)	–	–
	<u>761,483</u>	<u>112,698</u>	<u>(127,279)</u>	<u>(17,473)</u>	<u>729,429</u>

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Restricted capital fund	750,460	–	(35,735)	–	714,725
Raking and Baking	12,471	12,965	(15,381)	(5,100)	4,955
Green Events	–	5,604	(1,529)	(1,120)	2,955
PTC Resilience Fund	–	10,000	(5,000)	–	5,000
Events Hub	–	9,926	–	–	9,926
Picnic in the Park	–	2,653	(5,545)	2,892	–
SEND Yoga	–	487	(17)	(470)	–
Business Hub	–	7,000	(4,288)	(2,105)	607
Festive Friends	1,173	4,704	(4,989)	(324)	564
Tai Chi Project	671	1,656	(1,000)	(560)	767
Old Scholars	100	–	(100)	–	–
Stay and Play	163	41	(69)	(135)	–
Food Bank	792	12,860	(9,773)	(2,240)	1,639
Community Fund	60	5,600	(5,600)	–	60
Art Club	463	2,735	(260)	(1,290)	1,648
Sport England	480	4,421	(4,176)	(725)	–
Funding the Future	18,038	–	(18,038)	–	–
NL Community Fund for					
Digital Inclusion	6,247	33,162	(14,540)	(6,232)	18,637
Warm Spaces	–	–	–	–	–
Cost of Living					
Community Hubs	–	–	–	–	–
PfP Resilience	–	–	–	–	–
BCC Bike Sheltering	–	–	–	–	–
	<u>791,118</u>	<u>113,814</u>	<u>(126,040)</u>	<u>(17,409)</u>	<u>761,483</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	–	692,728	692,728
Current assets	191,381	37,636	229,017
Net assets	<u>191,381</u>	<u>730,364</u>	<u>921,745</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	–	729,692	729,692
Current assets	179,227	30,124	209,351
Net assets	<u>179,227</u>	<u>759,816</u>	<u>939,043</u>

21. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	<u>216,425</u>	<u>14,380</u>	<u>230,805</u>

St Werburghs Community Association

Company Limited by Guarantee

Management Information

Year ended 31 March 2024

The following pages do not form part of the financial statements.

St Werburghs Community Association

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and grants		
Festive Friends	–	740
Donations - Management Fees	14,536	1,550
Donations & Fundraising	27,181	4,861
Sport England Lottery Fund	7,290	–
Food Bank Online Donations	–	1,885
Festive Friends Online Donation	–	200
Event Ticket Sales	8,678	5,366
Picnic in the Park Online Donations	–	1,522
Wesport (Sport England) - Together Fund	–	4,421
North and East Bristol Enterprise Support YTKO Ltd	–	7,000
Beesting Events - Festive Friends	–	1,500
National Grid Community Matters Fund - Fuel Poverty	9,997	–
BCC Small Business Sustainable Travel - Grant for Bike Shelters	250	–
The Quartet Community Foundation - grants for Raking & Baking - Express Fund Small Grant	5,000	–
BCC Community Resilience Fund	–	700
The Quartet Community Foundation - BCC Climate and Ecological Emergency Community Grant	–	4,837
The Quartet Community Foundation - grants for Raking & Baking - The Wesleyan Foundation Large Grant	10,000	–
The Society of Merchant Venturers	–	3,000
Power to Change: Resilient Community Fund	–	10,000
The Quartet Community Foundation - One City Community Hubs	25,000	–
Age UK Bristol Connecting Communities	–	1,700
The Nisbett Trust	16,500	15,000
Feeding Bristol Household Support Fund	1,000	5,716
HSF Round 3 - Feeding Bristol	1,000	–
Tesco Community Grants	–	500
The Quartet Community Foundation - One City Funding Social Action Small Grant	–	5,000
The John James Bristol Foundation	13,565	12,640
BCC/VCSE Partner Grant - Community Meeting	–	4,900
Carried forward	(139,997)	(93,038)

St Werburghs Community Association

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

	2024 £	2023 £
Brought forward	(139,997)	(93,038)
The St Monica Trust Community Fund	500	–
The Julia and Hans Rausing Trust Grant	–	2,606
The National Lottery Community Fund Awards for All	–	9,926
The St Monica Trust Digital Inclusion Fund	–	13,162
The Anchor Society	500	–
Members Subscriptions	2,660	1,811
	<u>143,657</u>	<u>120,543</u>
Charitable activities		
Rental income and room hire	219,535	181,550
Catering income	13,802	7,117
Bar income	1,045	3,036
Office services	3,183	2,666
Tai Chi class fees	1,215	1,296
Raking and baking class income	246	211
Electricity feed in tariff	3,857	–
Sundry income	2,408	2,328
	<u>245,291</u>	<u>198,204</u>
Investment income		
Income from cash investments	<u>1,279</u>	<u>364</u>
Total income	<u><u>390,227</u></u>	<u><u>319,111</u></u>

St Werburghs Community Association

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

	2024 £	2023 £
Expenditure		
Expenditure on charitable activities		
Purchases	5,211	7,759
Wages and salaries	233,692	225,110
Employer's NIC	11,167	11,324
Pension costs	12,272	11,772
Rates and water	4,750	4,494
Light and heat	22,308	18,677
Repairs and maintenance	20,102	43,274
Insurance	119	2,856
Other motor/travel costs	343	753
Legal and professional fees	2,508	2,526
Telephone	1,792	1,839
Depreciation	39,427	39,058
Other interest payable and similar charges	2,207	2,754
Cleaning	14,166	19,692
Security	3,423	3,249
Refreshments	2,026	1,504
Print, post and stationery	3,210	3,990
Advertising & promotion	1,647	547
IT maintenance and software development	9,993	2,049
Training	2,347	2,232
Equipment hire	386	434
Sundry expenses	2,508	4,880
Licences and subscriptions	2,276	2,392
Materials for classes	1,600	1,568
Casual staff	6,316	15,725
Event expenses	922	870
Community Business Fund - Capital expenses	606	981
Food bank consumables	201	720
	<u>407,525</u>	<u>433,029</u>
Total expenditure	<u>407,525</u>	<u>433,029</u>
Net expenditure	<u>(17,298)</u>	<u>(113,918)</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Expenditure on charitable activities		
Operation of the community association		
Activities undertaken directly		
Bar and catering	5,211	7,759
Staff costs	233,692	225,110
Employer's NIC	11,167	11,324
Pension costs	12,272	11,772
Rates & water	4,750	4,494
Light & heat	22,308	18,677
Repairs & maintenance	20,102	43,274
Insurance	119	2,856
Travelling	343	753
Legal and surveying fees	228	130
Telephone	1,792	1,839
Depreciation	39,427	39,058
Bank charges	2,207	2,754
Cleaning	14,166	19,692
Security	3,423	3,249
Refreshments	2,026	1,504
Print, post and stationery	3,210	3,990
Advertising & promotion	1,647	547
IT maintenance and software development	9,993	2,049
Training	2,347	2,232
Equipment hire	386	434
Sundry expenses	2,508	4,880
Licences and subscriptions	2,276	2,392
Materials for classes	1,600	1,568
Casual staff	6,316	15,725
Event expenses	922	870
Community Business Fund - Capital expenses	606	981
Food bank consumables	201	720
	<u>405,245</u>	<u>430,633</u>
Governance costs		
Governance costs - independent examiners fee	<u>2,280</u>	<u>2,396</u>
Expenditure on charitable activities	<u><u>407,525</u></u>	<u><u>433,029</u></u>

Accounts

COMPANY REGISTRATION NUMBER: 3713212
CHARITY REGISTRATION NUMBER: 1074495

St Werburghs Community Association
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

ELLIOTT BUNKER LTD

Chartered Accountants
61 Macrae Road
Ham Green
Bristol
BS20 0DD

St Werburghs Community Association

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name St Werburghs Community Association

Charity registration number 1074495

Company registration number 3713212

Principal office and registered office St Werburghs Community Centre
Horley Road
St Werburghs
Bristol
BS2 9TJ

The trustees	A S Ahmadi	(Resigned 14 April 2022)
	D A Clough	
	F M Jeddere-Fisher	
	R Hackett	(Resigned 3 August 2022)
	L M Porter	
	V N Spence	
	Dr G A Bottrill	
	B O Agoro	
	J Thompson	(Appointed 24 January 2023)
	RL Dixon	
	C Kendall Muniesa	
	MJF Clarke	(Appointed 24 January 2023)

Company secretary MR Ong

Independent examiner Paul Cridland FCA
61 Macrae Road
Ham Green
Bristol
BS20 0DD

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 12 February 1999 and registered as a charity on 3 March 1999.

The company was established under a Memorandum of Association, which defines the objects and powers of the charitable company and is governed under its Articles of Association. The charitable company is bound by its Memorandum and Articles of Association, which were last amended by special resolution at the Annual General Meeting on 3 December 2019. The trustees form the Board which is the decision-making body. Decisions are delegated to the Centre Director. Appointment and election of Board members are carried out following the rules of the Articles of Association. New trustees may be elected at the Annual General Meeting or co-opted during the year. There shall be no less than three trustees and there is no maximum number. One third of trustees shall retire each year at the Annual General Meeting and can be re-appointed.

The Board meets eight times a year, at approximately 6 weeks intervals to review the organisation's activities.

Detailed consideration of operation and policy may be carried out by sub-committees, which comprise a mix of Board members, co-optees and staff. The sub-committees submit recommendations to the full board of any decision made at their meetings.

The Centre Director has the overall responsibility for the Centre operations, service development and delivery, tenants, HR, fundraising and buildings' maintenance. The Finance & HR Manager is responsible for ensuring all Financial, HR and GDPR obligations are met. Both report directly to the committee at the Board meetings. The charity also employs two Centre Coordinators, who are responsible for room bookings, administration of some projects, day-to-day operations and line-managing evening and weekends Duty Managers.

St Werburghs Community Association also employs:

- Project facilitators
- Communications & Digital Marketing Officer
- Cleaner
- Development Manager (temporary grant-funded post)
- Enterprise Manager (2-year post started January 2022)- Events Manager (temporary post for Picnic in the Park)

We hold principles of Equality, Diversity and Inclusion (EDI) highly within the organisation, and our trustees provide an essential critical lens to interrogate the operations of the organisation to ensure these principles are upheld. Diversity is part of our DNA as we don't serve one and only target group and all our services are designed with inclusion and accessibility in mind. As a Membership organisation and a community business we pride ourselves in being one of the most inclusive organisations in Bristol; we continuously review our membership with the aim to increase engagement and support of our communities.

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

1. to promote the benefit of the inhabitants of Bristol City without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and good race relations by eliminating discrimination and encouraging equality of opportunity between persons of different groups, and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
2. to establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the Objects;

The Charity shall be non-party in politics and non-sectarian in religion. The area of benefit shall be Bristol City and the neighbourhood together defined by Bristol City Council boundaries.

The trustees have had regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning its future activities.

The charity continues to meet its objectives by providing space and facilities to a wide range of individuals, community groups and voluntary organisations. St Werburghs Community Centre is a bustling, accessible community hub with a range of facilities and resources providing meeting spaces, community notice boards, and free public access computers.

The Centre caters for a wide range of activities suitable for all ages and abilities, including various fitness classes, courses, workshops, support groups, training and advice sessions. Cultural groups, weddings, markets, fundraising, parties, faith groups and celebrations keep the Centre busy at weekends.

There are five tenants who are working within the local communities, to include supporting carers and parents of children with disabilities, a foster care agency, mental health support practitioners and herbalists who support refugees and asylum seekers.

The charity has expanded and developed the use of the Centre in line with its vision and principles. The vision of St Werburghs Community Association is to improve the quality of life of residents living in Ashley, Easton, Lawrence Hill and communities of interest citywide. SWCA aims to enable them to achieve their economic, social and educational goals, and help form a strong, prosperous and caring local community.

The key principles of engagement, accessibility, inclusivity, equality of opportunity, diversity and affordability drive all of our activities. SWCA recognises the values of being community-led and community-focused; providing accessible facilities and activities and contributing to environmental sustainability.

St Werburghs Community Association uses a bespoke impact assessment tool-kit based on the New Economic Foundation's report Five Ways to Wellbeing. It enables us to develop an evidence-based impact assessment showing that we are achieving our core aims and that our presence and services are making a difference to the wellbeing of local people. It includes analysis of post code data to evidence that we are serving people living in the most deprived LSOAs

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Year April 2022 to March 2023 was a year of business recovery, whilst facing reduced grant income, increased running costs and increased demand for our services. Following the Covid pandemic, staff training and team development continued throughout the year with remodelling of services and fundraising at the forefront of our daily tasks. The Crowdfunder campaign has also taken a lot of team effort as we successfully secured over £20,000 of donations and match funding which will come into our accounts in the 2023/2024 financial year. The year also saw a take-off of our new holiday clubs and hot-desking suite as a part of new income streams and provision for the community.

Our Tenants have supported the Centre and many individuals in our communities, these included: KHAAS, Amicus Foster Care, Herbalists without Borders, Karen Christie Counselling and Earth Talk Mary-Rose Clarke Counselling. For a part of that year City of London College rented an office but unfortunately, they didn't get the accreditation needed to fulfil their aims to deliver training from the Centre. Neck of the Woods Café have served us well during the year despite challenges posed for hospitality industry post pandemic and with cost-of-living crisis affecting local people more than ever.

Between April 2022 and March 2023, we provided space for 392 groups in comparison with 293 groups in the previous year, 70 during Covid and 333 groups the year prior to the Covid pandemic. This evidences a great progress in our business recovery, and indicates how busy we get as the administration demands on our team is much greater when there are more clients. Also, the increase in number of bookers doesn't align with the total income from our charitable activities, so we had to work harder for the same gain, meaning we had a lot more shorter bookings with a greater number of groups.

The demands for our core support services increased greatly over the year and it was a real challenge to continue the signposting reception provision at the level needed, staying safe, inclusive and welcoming at all times in light of poor mental health and evident lack of sufficient support in our communities. With limited government support grants, in comparison to the year prior, it was necessary to use our reserves to sustain service provision and a considerable amount was also spent on increased energy costs, salaries and maintenance bills. We continued with less funding despite our projections, so we are truly grateful to all who contributed to our Crowdfunder in March 2023.

During the financial year April 2022 - March 2023 the following services and events were being

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

delivered:

- Open Access Digital Inclusion Hub
- Easy PC
- Raking & Baking
- Food Bank
- Tai Chi for over 50s
- Stay & Play
- Festive Friends
- Picnic in the Park
- Christmas Market
- Open Day
- Green Feasts & hosting of Green Families Group
- Art Club for over 50s
- Sport Activities and Promotion of Classes
- Business Hub Support & Hot-desking

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Financial review

Reserves Policy

At the year-end unrestricted reserves were £177,560.

Of this sum the charity holds three months' worth of general running costs in their deposit account; this money is set aside as a safeguard against any future loss of core funding.

From 2013/14 the management committee agreed to set aside two designated funds. One for the provision of mandatory holiday pay and pension contribution costs which would be accrued during periods of statutory maternity leave, at current salary rates calculated to be a potential cost to the organisation of £18,709, and one for general annual building maintenance costs estimated at £19,125. The maternity costs figure has recently been reviewed and the general building maintenance costs will be reviewed in light of our return to more regular use of the building following closure due to Covid. During 2019/20 the committee agreed to set aside another designated fund for the provision of major building repairs, calculated as a potential cost to the organisation of £34,457, this too will be reviewed now the building is in more regular use.

Grants and Donations

During the year the charity continued to work hard to deliver and obtain funding for its core services and events:

1. **The Nisbet Trust** contributed £15,000 towards Easy-PC and Digital Inclusion services delivered from the main Reception.

2. This was matched by the newly launched **The St Monica Trust's** Digital Inclusion Fund with £13,162 to support communities with access to digital across our core service delivery.

3. **The John James Bristol Foundation** funded our annual events for isolated older people Festive Friends with donations totaling £1819.

4. Our Raking & Baking project this year was also funded by **The John James Bristol Foundation**; their grant of £10,821 also contributed to the project development of Community Feasts and transport for older people.

5. **The Society of Merchant Venturers** also supported the Raking & Baking project costs with £3,000.

6. **The Power to Change** Resilient Communities Fund contributed £10,000 to offset salaries and increased fuel costs timely supporting us in navigating the immediate pressures of the cost of living and cost of energy crises.

7. We received £9,926 from **The National Lottery Community Fund** Awards for All towards development of an Events Hub.

8. **The Quartet Community Foundation** supported us with the following grants:

Bristol Climate and Ecological Emergency Community Grant £4,837
One City Funding: Social Action Small Grants £5,000

9. **The North and East Bristol Enterprise Support YTKO Ltd.** funded the launch of St Werburghs

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Business Hub with two grants totaling £7,000.

10. **The Feeding Bristol's** Household Support Fund of £5,716 supported the continuation of the Food Bank service and its development into Food Share scheme.

11. This was matched by **The Julia and Hans Rausing Trust** grant of £2,606 contributing to the salary of the project coordinator.

12. **Wesport and Voscur** supported revival of sport activities and classes for those facing multiple challenges. £4,421 of Together Fund available via Sport England was made available to us via the partnership.

13. We have also received £5,600 of **BCC Community Resilience Fund** towards capacity building works associated with the capital funding available to organisations across Ashley in targeted geographical areas. We delivered the support in partnership with Malcolm X Community Centre and shared the fund equally between the two organisations.

14. £1,700 of **Age UK** Connecting Communities Fund ensured continuation of our weekly Art Club for over 50s.

15. We received a generous donation of £1,500 from **Heather Murray**, the founder of Festive Friends via her company Beesting Digital.

16. **Vanny Campers** made us their charity of the month and successfully raised £1,010 which supported our SEND yoga classes and the two weekly clubs for over 50s: Tai Chi and Art.

17. We once more received a generous £500 donation from **The Anchor Society** towards Festive Friends Christmas lunch.

18. **The Tesco Community Grants** awarded £500 towards our foodbank via Groundworks.

19. Picnic in the Park received £1,419 of online donations via **Crowdfunder**. These included £500 from Brooks Dye Works developer - Acorn Property Group and Galliard Homes, £500 match from Sovereign Network Group: Thriving Communities fund and £150 from Let's Rent. The event was also supported by Fierce & Noble and Neck of the Woods Café who ran the Café and Bar on the day.

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Plans for future periods

In the current year we continued our work as Community Hub seeking long-term sustainability and security of services within our four priorities:

- Digital Inclusion
- Mental Health & Wellbeing
- Economic Inclusion
- Environmental Sustainability

We increased our room hire rates by 12% as from 1st April 2023 and we plan to review the way we calculate our rates once again with a view to achieve more sustainable level of income long term.

We continued working in partnership with Bristol City Council's Community Exchange network, VCSE organisations from accross the city, St Werburghs Partners, our member groups, organisations across Ashley ward. The BCC's Community Resilience Fund enabled us to co-support 13 Ashley-based organisation in applications for capital grants to improve their buidings and services.

The trustees' annual report and the strategic report were approved on 17 October 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, consisting of a stylized 'J' and 'T' with a horizontal line extending to the right, all enclosed within a circular loop.

Jack Thompson, Chair of St Werburghs Community Association

St Werburghs Community Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of St Werburghs Community Association

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of St Werburghs Community Association ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company 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 the charity'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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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
4. the financial statements 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).

St Werburghs Community Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of St Werburghs Community Association *(continued)*

Year ended 31 March 2023

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.



Paul Cridland FCA
Independent Examiner

61 Macrae Road
Ham Green
Bristol
BS20 0DD
16 November 2023

St Werburghs Community Association

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and grants	5	9,262	111,281	120,543	119,508
Charitable activities	6	195,671	2,533	198,204	171,644
Investment income	7	364	–	364	26
Total income		<u>205,297</u>	<u>113,814</u>	<u>319,111</u>	<u>291,178</u>
Expenditure					
Expenditure on charitable activities	8,9	306,989	126,040	433,029	369,604
Total expenditure		<u>306,989</u>	<u>126,040</u>	<u>433,029</u>	<u>369,604</u>
Net expenditure		<u>(101,692)</u>	<u>(12,226)</u>	<u>(113,918)</u>	<u>(78,426)</u>
Transfers between funds		17,409	(17,409)	–	–
Net movement in funds		<u>(84,283)</u>	<u>(29,635)</u>	<u>(113,918)</u>	<u>(78,426)</u>
Reconciliation of funds					
Total funds brought forward		261,843	791,118	1,052,961	1,131,387
Total funds carried forward		<u>177,560</u>	<u>761,483</u>	<u>939,043</u>	<u>1,052,961</u>

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

The notes on pages 14 to 25 form part of these financial statements.

St Werburghs Community Association

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	729,692	766,408
Current assets			
Stocks	15	473	473
Debtors	16	15,626	11,874
Cash at bank and in hand		216,425	288,463
		<u>232,524</u>	<u>300,810</u>
Creditors: amounts falling due within one year	17	<u>23,173</u>	<u>14,257</u>
Net current assets		<u>209,351</u>	<u>286,553</u>
Total assets less current liabilities		<u>939,043</u>	<u>1,052,961</u>
Net assets		<u>939,043</u>	<u>1,052,961</u>
Funds of the charity			
Restricted funds		761,483	791,118
Unrestricted funds		<u>177,560</u>	<u>261,843</u>
Total charity funds	19	<u>939,043</u>	<u>1,052,961</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on xx November 2023, and are signed on behalf of the board by:



Jack Thompson, Chair

The notes on pages 14 to 25 form part of these financial statements.

St Werburghs Community Association

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net expenditure	(113,918)	(78,426)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	39,058	38,890
Dividends, interest and rents from investments	(364)	(26)
Interest payable and similar charges	2,754	2,374
Accrued expenses	—	697
<i>Changes in:</i>		
Trade and other debtors	(3,752)	(4,849)
Trade and other creditors	8,916	(11,601)
Cash generated from operations	(67,306)	(52,941)
Interest paid	(2,754)	(2,374)
Net cash used in operating activities	<u>(70,060)</u>	<u>(55,315)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	364	26
Purchase of tangible assets	(2,342)	—
Net cash (used in)/from investing activities	<u>(1,978)</u>	<u>26</u>
Net decrease in cash and cash equivalents	(72,038)	(55,289)
Cash and cash equivalents at beginning of year	288,463	343,752
Cash and cash equivalents at end of year	<u>216,425</u>	<u>288,463</u>

The notes on pages 14 to 25 form part of these financial statements.

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is St Werburghs Community Centre, Horley Road, St Werburghs, Bristol, BS2 9TJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	3% straight line
Outside equipment	-	25% reducing balance
Computer equipment	-	25% straight line
Cafe equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The organisation is a charitable company limited by guarantee, incorporated on 12 February 1999 and registered as a charity on 3 March 1999.

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Festive Friends	–	740	740
Donations - Management Fees	1,550	–	1,550
Donations & Fundraising	535	4,326	4,861
Food Bank Online Donations	–	1,885	1,885
Festive Friends Online Donation	–	200	200
Event Ticket Sales	5,366	–	5,366
Picnic in the Park Online Donations	–	1,522	1,522
Wesport (Sport England) - Together Fund	–	4,421	4,421
North and East Bristol Enterprise Support YTKO Ltd	–	7,000	7,000
Beesting Events - Festive Friends	–	1,500	1,500
Grants			
BCC Bristol Impact Fund	–	–	–
BCC Community Resilience Fund	–	5,600	5,600
The Quartet Community Foundation - BCC Climate and Ecological Emergency Community Grant	–	4,837	4,837
Miscellaneous grants receivable	–	–	–
The Society of Merchant Venturers	–	3,000	3,000
Power to Change: Resilient Community Fund	–	10,000	10,000
Power to Change: Community Business Fund - Digital	–	–	–
Age UK Bristol Connecting Communities	–	1,700	1,700
The Nisbet Trust	–	15,000	15,000
Feeding Bristol Household Support Fund	–	5,716	5,716
Tesco Community Grants	–	500	500
The Quartet Community Foundation - One City Funding Social Action Small Grant	–	5,000	5,000
The John James Bristol Foundation	–	12,640	12,640
HMRC job retention scheme	–	–	–
The Julia and Hans Rausing Trust Grant	–	2,606	2,606
The National Lottery Community Fund Awards for All	–	9,926	9,926
The St Monica Trust Digital Inclusion Fund	–	13,162	13,162
BCC self isolation grant	–	–	–
Subscriptions			
Members Subscriptions	1,811	–	1,811
	<u>9,262</u>	<u>111,281</u>	<u>120,543</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and grants *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Festive Friends	—	—	—
Donations - Management Fees	590	7,428	8,018
Donations & Fundraising	1,282	2,169	3,451
Food Bank Online Donations	—	—	—
Festive Friends Online Donation	—	—	—
Event Ticket Sales	—	—	—
Picnic in the Park Online Donations	—	—	—
Wesport (Sport England) - Together Fund	—	—	—
North and East Bristol Enterprise Support YTKO Ltd	—	—	—
Beesting Events - Festive Friends	—	—	—
Grants			
BCC Bristol Impact Fund	15,113	—	15,113
BCC Community Resilience Fund	—	—	—
The Quartet Community Foundation - BCC Climate and Ecological Emergency Community Grant	—	29,379	29,379
Miscellaneous grants receivable	12,000	25,677	37,677
The Society of Merchant Venturers	—	—	—
Power to Change: Resilient Community Fund	—	—	—
Power to Change: Community Business Fund - Digital	—	6,784	6,784
Age UK Bristol Connecting Communities	—	—	—
The Nisbet Trust	—	—	—
Feeding Bristol Household Support Fund	—	—	—
Tesco Community Grants	—	—	—
The Quartet Community Foundation - One City Funding Social Action Small Grant	—	—	—
The John James Bristol Foundation	—	—	—
BCC/VCSE Partner Grant - Community Meeting	—	—	—
HMRC job retention scheme	1,766	—	1,766
The Julia and Hans Rausing Trust Grant	—	—	—
The National Lottery Community Fund Awards for All	—	—	—
The St Monica Trust Digital Inclusion Fund	—	—	—
BCC self isolation grant	16,000	—	16,000
Subscriptions			
Members Subscriptions	1,320	—	1,320
	<u>48,071</u>	<u>71,437</u>	<u>119,508</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Rental income and room hire	181,550	–	181,550
Catering income	6,787	330	7,117
Bar income	3,036	–	3,036
Office services	2,471	195	2,666
Tai Chi class fees	–	1,296	1,296
Raking and baking class income	–	211	211
Electricity feed in tariff	–	–	–
Sundry income	1,827	501	2,328
	<u>195,671</u>	<u>2,533</u>	<u>198,204</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Rental income and room hire	155,083	–	155,083
Catering income	4,644	–	4,644
Bar income	2,214	–	2,214
Office services	1,858	–	1,858
Tai Chi class fees	–	1,219	1,219
Raking and baking class income	–	134	134
Electricity feed in tariff	1,478	–	1,478
Sundry income	3,952	1,062	5,014
	<u>169,229</u>	<u>2,415</u>	<u>171,644</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Income from cash investments	<u>364</u>	<u>364</u>	<u>26</u>	<u>26</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Operation of the community association	304,592	126,040	430,633
Support costs	2,397	–	2,396
	<u>306,989</u>	<u>126,040</u>	<u>433,029</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Operation of the community association	243,813	123,968	367,780
Support costs	1,823	–	1,824
	<u>245,636</u>	<u>123,968</u>	<u>369,604</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Operation of the community association	430,633	–	430,633	367,780
Governance costs	–	2,396	2,396	1,824
	<u>430,633</u>	<u>2,396</u>	<u>433,029</u>	<u>369,604</u>

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>39,058</u>	<u>38,890</u>

11. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,890</u>	<u>1,770</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	225,110	180,799
Social security costs	11,324	5,964
Employer contributions to pension plans	11,772	8,778
	<u>248,206</u>	<u>195,541</u>

The average head count of employees during the year was 16 (2022: 14).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

No remuneration or expenses were paid to trustees.

14. Tangible fixed assets

	Long leasehold property £	Outside equipment £	Office equipment £	Computer and café equipment £	Total £
Cost					
At 1 April 2022	1,083,650	10,403	33,474	31,056	1,158,583
Additions	–	–	1,597	745	2,342
At 31 March 2023	<u>1,083,650</u>	<u>10,403</u>	<u>35,071</u>	<u>31,801</u>	<u>1,160,925</u>
Depreciation					
At 1 April 2022	323,907	7,636	31,313	29,319	392,175
Charge for the year	36,122	691	1,267	978	39,058
At 31 March 2023	<u>360,029</u>	<u>8,327</u>	<u>32,580</u>	<u>30,297</u>	<u>431,233</u>
Carrying amount					
At 31 March 2023	<u>723,621</u>	<u>2,076</u>	<u>2,491</u>	<u>1,504</u>	<u>729,692</u>
At 31 March 2022	<u>759,743</u>	<u>2,767</u>	<u>2,161</u>	<u>1,737</u>	<u>766,408</u>

15. Stocks

	2023	2022
	£	£
Raw materials and consumables	<u>473</u>	<u>473</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Debtors

	2023	2022
	£	£
Trade debtors	13,503	9,751
Prepayments and accrued income	2,058	2,058
Other debtors	65	65
	<u>15,626</u>	<u>11,874</u>

17. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	11,999	11,732
Accruals and deferred income	2,225	2,225
Social security and other taxes	4,283	97
Other creditors	4,666	203
	<u>23,173</u>	<u>14,257</u>

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £11,772 (2022: £8,778).

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Unrestricted - general fund	189,552	205,297	(306,989)	17,409	105,269
General building fund	19,125	—	—	—	19,125
Major building repairs	34,457	—	—	—	34,457
Maternity leave fund	18,709	—	—	—	18,709
	<u>261,843</u>	<u>205,297</u>	<u>(306,989)</u>	<u>17,409</u>	<u>177,560</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Unrestricted - general fund	210,288	217,326	(245,636)	7,574	189,552
General building fund	19,125	—	—	—	19,125
Major building repairs	34,457	—	—	—	34,457
Maternity leave fund	18,709	—	—	—	18,709
	<u>282,579</u>	<u>217,326</u>	<u>(245,636)</u>	<u>7,574</u>	<u>261,843</u>

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Restricted capital fund	750,460	—	(35,735)	—	714,725
Refurbishment of reception and room 7	—	—	—	—	—
Werbuzz Werbuzz	—	—	—	—	—
Raking and Baking	12,471	12,965	(15,381)	(5,100)	4,955
Green Events	—	5,604	(1,529)	(1,120)	2,955
PTC Resilience Fund	—	10,000	(5,000)	—	5,000
Events Hub	—	9,926	—	—	9,926
Picnic in the Park	—	2,653	(5,545)	2,892	—
SEND Yoga	—	487	(17)	(470)	—
Business Hub	—	7,000	(4,288)	(2,105)	607
Festive Friends	1,173	4,704	(4,989)	(324)	564
Tai Chi Project	671	1,656	(1,000)	(560)	767
Old Scholars	100	—	(100)	—	—

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of charitable funds *(continued)*

Stay and Play	163	41	(69)	(135)	–
Community Business Fund	–	–	–	–	–
Community Business Fund - Digital	–	–	–	–	–
Match Digital	–	–	–	–	–
Food Bank	792	12,860	(9,773)	(2,240)	1,639
Community Fund	60	5,600	(5,600)	–	60
Art Club	463	2,735	(260)	(1,290)	1,648
BDS Fund	–	–	–	–	–
Sport England	480	4,421	(4,176)	(725)	–
Funding the Future	18,038	–	(18,038)	–	–
Health Equality Partnership	–	–	–	–	–
NL Community Fund for Digital Inclusion	6,247	33,162	(14,540)	(6,232)	18,637
	<u>791,118</u>	<u>113,814</u>	<u>(126,040)</u>	<u>(17,409)</u>	<u>761,483</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Restricted capital fund	786,197	–	(35,737)	–	750,460
Refurbishment of reception and room 7	1,086	–	–	(1,086)	–
Werbuzz Werbuzz	1,392	–	–	(1,392)	–
Raking and Baking	29,403	634	(14,542)	(3,024)	12,471
Green Events	–	–	–	–	–
PTC Resilience Fund	–	–	–	–	–
Events Hub	–	–	–	–	–
Picnic in the Park	1,500	1,993	(2,820)	(673)	–
SEND Yoga	–	–	–	–	–
Business Hub	–	–	–	–	–
Festive Friends	1,381	2,815	(2,868)	(155)	1,173
Tai Chi Project	616	1,219	(1,000)	(164)	671
Old Scholars	100	–	–	–	100
Stay and Play	158	105	(100)	–	163
Community Business Fund	13,711	–	(13,711)	–	–
Community Business Fund - Digital	4,539	6,784	(11,323)	–	–

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of charitable funds *(continued)*

Match Digital	2,582	–	(2,582)	–	–
Food Bank	4,154	4,691	(7,783)	(270)	792
Community Fund	250	–	(190)	–	60
Art Club	–	687	(14)	(210)	463
BDS Fund	1,739	–	(1,739)	–	–
Sport England	–	14,545	(13,465)	(600)	480
Funding the Future	–	29,379	(11,341)	–	18,038
Health Equality Partnership	–	1,000	(1,000)	–	–
NL Community Fund for Digital Inclusion	–	10,000	(3,753)	–	6,247
	<u>848,808</u>	<u>73,852</u>	<u>(123,968)</u>	<u>(7,574)</u>	<u>791,118</u>

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	–	729,692	729,692
Current assets	179,227	30,124	209,351
Net assets	<u>179,227</u>	<u>759,816</u>	<u>939,043</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	–	766,408	766,408
Current assets	261,483	25,070	286,553
Net assets	<u>261,483</u>	<u>791,478</u>	<u>1,052,961</u>

21. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	<u>288,463</u>	<u>(72,038)</u>	<u>216,425</u>

St Werburghs Community Association

Company Limited by Guarantee

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

St Werburghs Community Association

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and grants		
Festive Friends	740	—
Donations - Management Fees	1,550	8,018
Donations & Fundraising	4,861	3,451
Food Bank Online Donations	1,885	—
Festive Friends Online Donation	200	—
Event Ticket Sales	5,366	—
Pinic in the Park Online Donations	1,522	—
Wesport (Sport England) - Together Fund	4,421	—
North and East Bristol Enterprise Support YTKO Ltd	7,000	—
Beesting Events - Festive Friends	1,500	—
BCC Bristol Impact Fund	—	15,113
BCC Community Resilience Fund	700	—
The Quartet Community Foundation - BCC Climate and Ecological		
Emergency Community Grant	4,837	29,379
Miscellaneous grants receivable	—	37,677
The Society of Merchant Venturers	3,000	—
Power to Change: Resilient Community Fund	10,000	—
Power to Change: Community Business Fund - Digital	—	6,784
Age UK Bristol Connecting Communities	1,700	—
The Nisbett Trust	15,000	—
Feeding Bristol Household Support Fund	5,716	—
Tesco Community Grants	500	—
The Quartet Community Foundation - One City Funding Social Action		
Small Grant	5,000	—
The John James Bristol Foundation	12,640	—
BCC/VCSE Partner Grant - Community Meeting	4,900	—
HMRC job retention scheme	—	1,766
The Julia and Hans Rausing Trust Grant	2,606	—
The National Lottery Community Fund Awards for All	9,926	—
The St Monica Trust Digital Inclusion Fund	13,162	—
BCC self isolation grant	—	16,000
Members Subscriptions	1,811	1,320
Carried forward	(120,543)	(119,508)

St Werburghs Community Association

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Brought forward	(120,543)	(119,508)
	<u>120,543</u>	<u>119,508</u>
Charitable activities		
Rental income and room hire	181,550	155,083
Catering income	7,117	4,644
Bar income	3,036	2,214
Office services	2,666	1,858
Tai Chi class fees	1,296	1,219
Raking and baking class income	211	134
Electricity feed in tariff	–	1,478
Sundry income	2,328	5,014
	<u>198,204</u>	<u>171,644</u>
Investment income		
Income from cash investments	364	26
	<u>364</u>	<u>26</u>
Total income	<u>319,111</u>	<u>291,178</u>

St Werburghs Community Association

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Expenditure		
Expenditure on charitable activities		
Purchases	7,759	4,248
Wages and salaries	225,110	180,799
Employer's NIC	11,324	5,964
Pension costs	11,772	8,778
Rates and water	4,494	4,417
Light and heat	18,677	9,308
Repairs and maintenance	43,274	30,573
Insurance	2,856	2,610
Other motor/travel costs	753	1,262
Legal and professional fees	2,526	11,299
Telephone	1,839	2,384
Depreciation	39,058	38,890
Other interest payable and similar charges	2,754	2,374
Volunteer expenses	—	92
Cleaning	19,692	13,783
Security	3,249	9,131
Refreshments	1,504	1,331
Print, post and stationery	3,990	3,407
Advertising & promotion	547	1,704
IT maintenance and software development	2,049	2,768
Training	2,232	3,933
Equipment hire	434	132
Sundry expenses	4,880	3,676
Licences and subscriptions	2,392	1,662
Materials for classes	1,568	999
Conferences	—	1,194
Casual staff	15,725	16,834
Event expenses	870	1,774
Community Business Fund - Capital expenses	981	2,079
Food bank consumables	720	2,199
	<u>433,029</u>	<u>369,604</u>
Total expenditure	<u>433,029</u>	<u>369,604</u>
Net expenditure	<u>(113,918)</u>	<u>(78,426)</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Operation of the community association		
<i>Activities undertaken directly</i>		
Bar and catering	7,759	4,248
Staff costs	225,110	180,799
Employer's NIC	11,324	5,964
Pension costs	11,772	8,778
Rates & water	4,494	4,417
Light & heat	18,677	9,308
Repairs & maintenance	43,274	30,573
Insurance	2,856	2,610
Travelling	753	1,262
Legal and surveying fees	130	9,475
Telephone	1,839	2,384
Depreciation	39,058	38,890
Bank charges	2,754	2,374
Volunteer expenses	—	92
Cleaning	19,692	13,783
Security	3,249	9,131
Refreshments	1,504	1,331
Print, post and stationery	3,990	3,407
Advertising & promotion	547	1,704
IT maintenance and software development	2,049	2,768
Training	2,232	3,933
Equipment hire	434	132
Sundry expenses	4,880	3,676
Licences and subscriptions	2,392	1,662
Materials for classes	1,568	999
Conferences	—	1,194
Casual staff	15,725	16,834
Event expenses	870	1,774
Community Business Fund - Capital expenses	981	2,079
Food bank consumables	720	2,199
	<u>430,633</u>	<u>367,780</u>
Governance costs		
Governance costs - independent examiners fee	<u>2,396</u>	<u>1,824</u>
Expenditure on charitable activities	<u><u>433,029</u></u>	<u><u>369,604</u></u>

Accounts

COMPANY REGISTRATION NUMBER: 3713212
CHARITY REGISTRATION NUMBER: 1074495

St Werburghs Community Association
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022

ELLIOTT BUNKER LTD

Chartered Accountants
61 Macrae Road
Ham Green
Bristol
BS20 0DD

St Werburghs Community Association

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	St Werburghs Community Association
Charity registration number	1074495
Company registration number	3713212
Principal office and registered office	St Werburghs Community Centre Horley Road St Werburghs Bristol BS2 9TJ

The trustees

A S Ahmadi	
D A Clough	
F M Jeddere-Fisher	
R Hackett	
L M Porter	
V N Spence	
T M Youngman	(Resigned 27 January 2022)
Dr G A Bottrill	
B O Agoro	
M B Lloyd - Jones	(Resigned 2 November 2021)
RL Dixon	(Appointed 27 January 2022)
C Kendall Muniesa	(Appointed 27 January 2022)

Company secretary MR Ong

Independent examiner Paul Cridland FCA
61 Macrae Road
Ham Green
Bristol
BS20 0DD

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 12 February 1999 and registered as a charity on 3 March 1999.

The company was established under a Memorandum of Association, which defines the objects and powers of the charitable company and is governed under its Articles of Association. The charitable company is bound by its Memorandum and Articles of Association, which were last amended by special resolution at the Annual General Meeting on 3 December 2019. The trustees form the Board which is the decision-making body. Decisions are delegated to the Centre Director. Appointment and election of Board members are carried out following the rules of the Articles of Association. New trustees may be elected at the Annual General Meeting or co-opted during the year. There shall be no less than three trustees and there is no maximum number. One third of trustees shall retire each year at the Annual General Meeting and can be re-appointed.

The Board meets eight times a year, at approximately 6 weeks intervals to review the organisation's activities.

Detailed consideration of operation and policy may be carried out by sub-committees, which comprise a mix of Board members, co-optees and staff. The sub-committees submit recommendations to the full board of any decision made at their meetings.

The Centre Director has the overall responsibility for the Centre Operations, Service Delivery and Development, Tenants, HR, Fundraising and Buildings' Maintenance. The Finance & HR Manager is responsible for ensuring all Financial, HR and GDPR obligations are met. Both report directly to the committee at the Board meetings. The charity also employs two Centre Coordinators, who are responsible for room bookings, administration of some projects, day-to-day operations and line-managing evening and weekends Duty Managers.

St Werburghs Community Association also employs:

- Project Coordinators
- Communications & Digital Marketing Officer
- Cleaner
- Development Manager (temporary grant-funded post)
- Enterprise Manager (new 2-year post started January 2022)

We hold principles of Equality, Diversity and Inclusion (EDI) highly within the organisation, and our trustees provide an essential critical lens to interrogate the operations of the organisation to ensure these principles are upheld. Diversity is part of our DNA as we don't serve one and only target group and all our services are designed with inclusion and accessibility in mind.

As a Membership organisation and a community business we pride ourselves in being one of the most inclusive organisations in Bristol; we continuously review our membership with the aim to increase engagement and support of our communities.

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Objectives and activities

A to promote the benefit of the inhabitants of Bristol City without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and good race relations by eliminating discrimination and encouraging equality of opportunity between persons of different groups, and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;

B to establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the Objects;

The Charity shall be non-party in politics and non-sectarian in religion. The area of benefit shall be Bristol City and the neighbourhood together defined by Bristol City Council boundaries.

The trustees have had regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning its future activities.

The charity continues to meet its objectives by providing space and facilities to a wide range of individuals, community groups and voluntary organisations. St Werburghs Community Centre is a bustling, accessible community hub with a range of facilities and resources providing meeting spaces, community notice boards, and free public access computers.

The Centre caters for a wide range of activities suitable for all ages and abilities, including various fitness classes, courses, workshops, support groups, training and advice sessions. Cultural groups, weddings, markets, fundraising, parties, faith groups and celebrations keep the Centre busy at weekends.

There are six tenant organisations who are working within the local communities, to include carers of children with disabilities, faith groups, foster parents and children, Asian and African communities.

The charity has expanded and developed the use of the Centre in line with its vision and principles. The vision of St Werburghs Community Association is to improve the quality of life of residents living in Ashley, Easton, Lawrence Hill and communities of interest citywide. SWCA aims to enable them to achieve their economic, social and educational goals, and help form a strong, prosperous and caring local community.

The key principles of engagement, accessibility, inclusivity, equality of opportunity, diversity and affordability drive all of our activities. SWCA recognises the values of being community-led and community-focused; providing accessible facilities and activities and contributing to environmental sustainability.

St Werburghs Community Association uses a bespoke impact assessment tool-kit based on the New Economic Foundation's report, Five Ways to Well-Being. It enables us to develop an evidence-based impact assessment showing that we are achieving our core aims and that our presence and services are making a difference to the well-being of local people. It includes analysis of post code data to evidence that we are serving people living in the most deprived LSOAs.

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Year April 2021 to March 2022 was a year of recovery from the pandemic and emergency response. Whilst coming back into full Centre operations we were focusing our efforts on recruitment into our main and new roles, staff training and team development. The Digital Project has also taken a lot of team efforts as we implemented new CRM software and room booking system. The Centre users and customers also benefitted from the new improved and more accessible website and much needed upgrades to the Open Access Computer Lab.

Our Tenants have supported the Centre throughout and returned to their offices post pandemic. These include: KHAAS, Kingsway International Christian Centre (until Jan2022), Amicus Foster Care and Herbalists Without Borders. Neck of the Woods Café stayed open despite of reduced business. Karen Christie Counselling has found a co-tenant Mary-Rose Clarke who also is a counselling therapist.

Between April 2021 and March 2022, we provided space for 293 groups in comparison with 70 groups last year, and 333 groups the year prior to the Covid pandemic. This evidences a great progress in our business recovery and aligns with the income from our charitable activities. With the membership drop in previous year we needed to work very hard to ensure the sustainability of the Centre. Our Service Provision has become more challenging with demands rising and the loss of the Bristol City Council's Bristol Impact Fund, but staff have adapted well as always going far and beyond their usual call of duty. Other Bristol City Council's grants have supported core activity during the year allowing us to support the local community and sustain the same level of service provision.

During the financial year April 2021 - March 2022 the following services and events were being delivered:

- Open Access Digital Inclusion Hub
- Easy PC
- Raking & Baking
- Food Bank
- Tai Chi for over 50s
- Stay & Play
- Festive Friends
- Picnic in the Park
- Christmas Market
- Open Day
- Hive Pilot
- Art Club for over 50s
- Sport Activities and Promotion of Classes

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Financial review

Reserves Policy

At the year-end unrestricted reserves were £261,843.

Of this sum the charity holds three months' worth of general running costs in their deposit account; this money is set aside as a safeguard against any future loss of core funding.

From 2013/14 the management committee agreed to set aside two designated funds. One for the provision of mandatory holiday pay and pension contribution costs which would be accrued during periods of statutory maternity leave, at current salary rates calculated to be a potential cost to the organisation of £18,709, and one for general annual building maintenance costs estimated at £19,125. The maternity costs figure has recently been reviewed and the general building maintenance costs will be reviewed in light of our return to more regular use of the building following closure due to Covid. During 2019/20 the committee agreed to set aside another designated fund for the provision of major building repairs, calculated as a potential cost to the organisation of £34,457, this too will be reviewed now the building is in more regular use.

Grants and Donations

During the year the charity continued to work hard to deliver and obtain funding for projects:

1. We ended the last fourth year of our funding from Bristol City Council's Bristol Impact Fund Grant. This covers our Easy-PC, Job Search Support, Open Access Computers, Signposting and Reception Services. The total amount £15,113 has covered additional three months of the service up to October 2021 with extension of Easy PC until July 2022.
 2. We have also received £12,000 of Business Restart support via Bristol City Council.
 3. And £16,000 of Bristol City Council's Public Health funding to promote the understanding of self-isolation grants in support of the Government recovery from the Covid pandemic.
 4. In addition the last of HMRC job retention scheme £1,766 supported furlough.
 5. We received £10,000 from the National Lottery Awards for All grant towards continuation of our Open Access digital inclusion and signposting services from November 2021.
 6. We were awarded a large grant from the Quartet Community Foundation - Funding the Future Programme; £29,379 allowed us to begin Development work defined by set milestones, explore local partnerships and review our membership. This work continues into the current year with focus on finance and fundraising.
 7. Burges Salmon donation of £4,000 supported the continuation of the Food Bank service and its development into Food Share scheme.
 8. The Power to Change Community Business Fund contributed £6,784 to the Digital Project: new CMS and website, and associated fees and training.
 9. The John James Foundation funded our annual events for isolated older people Festive Friends with donations totalling £1360. Our Raking & Baking project this year was also funded by John James Bristol Foundation grant which came in the previous financial year.
 10. Asda's Bringing Communities Back grant of £925 supported one of the Festive Friends events.
-

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

11. Nisa's Making a Difference Locally grant of £550 helped to start the Arts Club for over 50s.

12. Anchor Society generously supported the Christmas Festive Friends event with £500 donation.

13. We received two grants from the Sport England Tackling Inequalities Fund distributed by Voscur and Wesport. The first one was £9,817 and supported selected providers of physical activities on to return to the Centre and promotion of their classes via videos, as well as equipment which was distributed to families via our foodbank clients. The second one was for £4,728 and again supported more providers in running affordable or free sport activities at the Community Centre.

14. In addition we had £1,000 grant from Health Equalities Partnership via Care Forum to support surveys.

15. Picnic in the Park received donations from Brunel Tyres (£300), Acorn Property Group (£500) and Amicus Foster Care (£400). These are listed under 'Other Miscellaneous smaller donations'.

16. Further project and online donations in support of food bank, raking & baking, art club, tai chi for over 50s and Festive Friends.

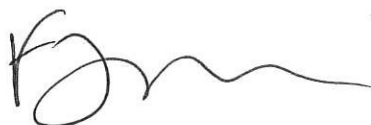
Plans for future periods

The current year is when we will have most losses on our grant income front so plans will involve building new enterprises and adding scrutiny to all expenditure. Financial planning and scenario building will be at heart of the works to ensure long term sustainability and security of services within our four priorities:

- Digital Inclusion
- Mental Health & Wellbeing
- Economic Inclusion
- Environmental Sustainability

We will be focusing on in-house operations, new staff training, buildings and facilities maintenance. We are not planning on raising our rates until April 2023 to allow our users to recover their business in the next 12 months.

The trustees' annual report and the strategic report were approved on 2 November 2022 and signed on behalf of the board of trustees by:



Fabia Jeddere-Fisher, Interim Chair & Treasurer of St Werburghs Community Association

St Werburghs Community Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of St Werburghs Community Association

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of St Werburghs Community Association ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company 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 the charity'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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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
4. the financial statements 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).

St Werburghs Community Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of St Werburghs Community Association *(continued)*

Year ended 31 March 2022

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.

P Cridland

Paul Cridland FCA
Independent Examiner

61 Macrae Road
Ham Green
Bristol
BS20 0DD

2 November 2022

St Werburghs Community Association

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and grants	5	48,071	71,437	119,508	521,031
Charitable activities	6	169,229	2,415	171,644	43,861
Investment income	7	26	–	26	128
Total income		<u>217,326</u>	<u>73,852</u>	<u>291,178</u>	<u>565,020</u>
Expenditure					
Expenditure on charitable activities	8,9	245,636	123,968	369,604	508,486
Total expenditure		<u>245,636</u>	<u>123,968</u>	<u>369,604</u>	<u>508,486</u>
Net (expenditure)/income and net movement in funds		<u>(28,310)</u>	<u>(50,116)</u>	<u>(78,426)</u>	<u>56,534</u>
Reconciliation of funds					
Total funds brought forward		282,579	848,808	1,131,387	1,074,853
Total funds carried forward		<u>254,269</u>	<u>798,692</u>	<u>1,052,961</u>	<u>1,131,387</u>

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

The notes on pages 12 to 23 form part of these financial statements.

St Werburghs Community Association

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	766,408	805,298
Current assets			
Stocks	15	473	473
Debtors	16	11,874	7,025
Cash at bank and in hand		288,463	343,752
		<u>300,810</u>	<u>351,250</u>
Creditors: amounts falling due within one year	17	<u>14,257</u>	<u>25,161</u>
Net current assets		<u>286,553</u>	<u>326,089</u>
Total assets less current liabilities		<u>1,052,961</u>	<u>1,131,387</u>
Net assets		<u>1,052,961</u>	<u>1,131,387</u>
Funds of the charity			
Restricted funds		791,118	848,808
Unrestricted funds		<u>261,843</u>	<u>282,579</u>
Total charity funds	19	<u>1,052,961</u>	<u>1,131,387</u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 2 November 2022, and are signed on behalf of the board by:



Fabia Jeddere-Fisher, Interim Chair & Treasurer

The notes on pages 12 to 23 form part of these financial statements.

St Werburghs Community Association

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income	(78,426)	56,534
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	38,890	39,267
Dividends, interest and rents from investments	(26)	(128)
Interest payable and similar charges	2,374	554
Accrued expenses	697	176
Other operating cash flow adjustment	—	(1)
<i>Changes in:</i>		
Trade and other debtors	(4,849)	12,166
Trade and other creditors	(11,601)	13,690
Cash generated from operations	(52,941)	122,258
Interest paid	(2,374)	(554)
Net cash (used in)/from operating activities	(55,315)	121,704
Cash flows from investing activities		
Dividends, interest and rents from investments	26	128
Purchase of tangible assets	—	(905)
Net cash from/(used in) investing activities	26	(777)
Net (decrease)/increase in cash and cash equivalents	(55,289)	120,927
Cash and cash equivalents at beginning of year	343,752	222,825
Cash and cash equivalents at end of year	288,463	343,752

The notes on pages 12 to 23 form part of these financial statements.

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is St Werburghs Community Centre, Horley Road, St Werburghs, Bristol, BS2 9TJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable, and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	3% straight line
Outside equipment	-	25% reducing balance
Computer equipment	-	25% straight line
Cafe equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The organisation is a charitable company limited by guarantee, incorporated on 12 February 1999, and registered as a charity on 3 March 1999.

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Donations and grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations - management fees	590	7,428	8,018
Donations & fundraising	1,282	2,169	3,451
Food bank online donations	—	—	—
Grants			
BCC Bristol Impact Fund	15,113	—	15,113
BCC Business Rates Covid-19 Support	—	—	—
Quartet Community Foundation - Funding the Future	—	29,379	29,379
Miscellaneous grants receivable	12,000	25,677	37,677
Power to Change: Community Business Fund - Capital	—	—	—
Power to Change: Community Business Fund - Digital	—	6,784	6,784
Enovert Community Trust	—	—	—
Ibstock Enovert Trust	—	—	—
The National Lottery Covid response grant	—	—	—
BCC Covid support grant	—	—	—
HMRC job retention scheme	1,766	—	1,766
PTC emergency trading support	—	—	—
PTC business development support	—	—	—
CAF resilience fund	—	—	—
BCC self isolation grant	16,000	—	16,000
Subscriptions			
Members subscriptions	1,320	—	1,320
	<u>48,071</u>	<u>71,437</u>	<u>119,508</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations - management fees	250	1,400	1,650
Donations & fundraising	240	9,155	9,395
Food bank online donations	—	3,008	3,008

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Donations and grants *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
BCC Bristol Impact Fund	30,671	–	30,671
BCC Business Rates Covid-19 Support	41,071	–	41,071
Quartet Community Foundation - Funding the Future	–	–	–
Miscellaneous grants receivable	–	38,470	38,470
Power to Change: Community Business Fund - Capital	–	141,429	141,429
Power to Change: Community Business Fund - Digital	–	19,108	19,108
Enovert Community Trust	–	50,000	50,000
Ibstock Enovert Trust	–	15,000	15,000
The National Lottery Covid response grant	–	36,152	36,152
BCC Covid support grant	22,000	–	22,000
HMRC job retention scheme	30,116	–	30,116
PTC emergency trading support	–	30,000	30,000
PTC business development support	–	8,000	8,000
CAF resilience fund	–	44,563	44,563
BCC self isolation grant	–	–	–
Subscriptions			
Members subscriptions	398	–	398
	<u>124,746</u>	<u>396,285</u>	<u>521,031</u>

The miscellaneous grants of £37,677 (2021 £38,470) comprise:

	2022 £
John James Foundation	1,360
Voscur TIF Phase 2	9,817
Burges Salmon for Food Bank	4,000
The National Lottery Community Fund - digital inclusion	10,000
BCC Business Restart Grant	12,000
Anchor Society	500

The Management Fees of £7,428 (2021 £8018) comprise:

	2022 £
Wesport TIF Phase 3	4,728
Health Equalities Partnership - Care Forum	1,000
Other Miscellaneous smaller donations	1,700

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Rental income and room hire	155,083	–	155,083
Catering income	4,644	–	4,644
Bar income	2,214	–	2,214
Office services	1,858	–	1,858
Tai Chi class fees	–	1,219	1,219
Raking and baking class income	–	134	134
Electricity feed in tariff	1,478	–	1,478
Sundry income	3,952	1,062	5,014
	<u>169,229</u>	<u>2,415</u>	<u>171,644</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Rental income and room hire	40,461	–	40,461
Catering income	855	–	855
Bar income	–	–	–
Office services	345	–	345
Tai Chi class fees	–	340	340
Raking and baking class income	–	–	–
Electricity feed in tariff	1,789	–	1,789
Sundry income	71	–	71
	<u>43,521</u>	<u>340</u>	<u>43,861</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Income from cash investments	<u>26</u>	<u>26</u>	<u>128</u>	<u>128</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Operation of the community association	243,813	123,968	367,780
Support costs	1,823	—	1,824
	<u>245,636</u>	<u>123,968</u>	<u>369,604</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Operation of the community association	122,330	384,385	506,715
Support costs	1,771	—	1,771
	<u>124,101</u>	<u>384,385</u>	<u>508,486</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Operation of the community association	367,780	—	367,780	506,715
Governance costs	—	1,824	1,824	1,771
	<u>367,780</u>	<u>1,824</u>	<u>369,604</u>	<u>508,486</u>

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>38,890</u>	<u>39,267</u>

11. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,770</u>	<u>1,770</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	180,799	160,064
Social security costs	5,964	6,209
Employer contributions to pension plans	8,778	8,490
	<u>195,541</u>	<u>174,763</u>

The average head count of employees during the year was 14 (2021: 13).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

No remuneration or expenses were paid to trustees.

14. Tangible fixed assets

	Long leasehold property £	Outside equipment £	Office equipment £	Computer and café equipment £	Total £
Cost					
At 1 April 2021 and 31 March 2022	1,083,650	10,403	33,474	31,056	1,158,583
Depreciation					
At 1 April 2021	287,785	6,714	30,336	28,450	353,285
Charge for the year	36,122	922	977	869	38,890
At 31 March 2022	<u>323,907</u>	<u>7,636</u>	<u>31,313</u>	<u>29,319</u>	<u>392,175</u>
Carrying amount					
At 31 March 2022	<u>759,743</u>	<u>2,767</u>	<u>2,161</u>	<u>1,737</u>	<u>766,408</u>
At 31 March 2021	<u>795,865</u>	<u>3,689</u>	<u>3,138</u>	<u>2,606</u>	<u>805,298</u>

15. Stocks

	2022	2021
	£	£
Raw materials and consumables	<u>473</u>	<u>473</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

16. Debtors

	2022	2021
	£	£
Trade debtors	9,751	4,902
Prepayments and accrued income	2,058	2,058
Other debtors	65	65
	<u>11,874</u>	<u>7,025</u>

17. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	11,732	19,309
Accruals and deferred income	2,225	1,528
Social security and other taxes	97	3,847
Other creditors	203	477
	<u>14,257</u>	<u>25,161</u>

18. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £8,778 (2021: £8,490).

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Unrestricted - general fund	210,288	217,326	(245,636)	7,574	189,552
General building fund	19,125	—	—	—	19,125
Major building repairs	34,457	—	—	—	34,457
Maternity leave fund	18,709	—	—	—	18,709
	<u>282,579</u>	<u>217,326</u>	<u>(245,636)</u>	<u>7,574</u>	<u>261,843</u>

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Unrestricted - general fund	151,492	168,395	(124,101)	14,502	210,288
General building fund	19,125	—	—	—	19,125
Major building repairs	34,457	—	—	—	34,457
Maternity leave fund	14,391	—	—	4,318	18,709
	<u>219,465</u>	<u>168,395</u>	<u>(124,101)</u>	<u>18,820</u>	<u>282,579</u>

Restricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Restricted capital fund	786,197	—	(35,737)	—	750,460
Refurbishment of reception and room 7	1,086	—	—	(1,086)	—
Werbuzz Werbuzz	1,392	—	—	(1,392)	—
Raking and baking	29,403	634	(14,542)	(3,024)	12,471
Picnic in the park	1,500	1,993	(2,820)	(673)	—
Festive friends	1,381	2,815	(2,868)	(155)	1,173
Tai chi project	616	1,219	(1,000)	(164)	671
Old scholars	100	—	—	—	100
Stay and play	158	105	(100)	—	163
Community business fund	13,711	—	(13,711)	—	—
Match Capital	—	—	—	—	—
Community business fund Digital	4,539	6,784	(11,323)	—	—

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2022

19. Analysis of charitable funds (continued)

Match Digital	2,582	–	(2,582)	–	–
Food bank	4,154	4,691	(7,783)	(270)	792
Lobby lighting	–	–	–	–	–
Winter grant	–	–	–	–	–
BDS fund	–	–	–	–	–
PTC covid emergency trading fund	–	–	–	–	–
CAF reilience fund	–	–	–	–	–
Befriending	–	–	–	–	–
The national lottery covid response	–	–	–	–	–
Community Fund	250	–	(190)	–	60
Art club	–	687	(14)	(210)	463
BDS fund	1,739	–	(1,739)	–	–
Sport England	–	14,545	(13,465)	(600)	480
Funding the Future	–	29,379	(11,341)	–	18,038
Health Equality Partnership	–	1,000	(1,000)	–	–
NL Community Fund for Digital Inclusion	–	10,000	(3,753)	–	6,247
	<u>848,808</u>	<u>73,852</u>	<u>(123,968)</u>	<u>(7,574)</u>	<u>791,118</u>

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Restricted capital fund	821,933	–	(35,736)	–	786,197
Refurbishment of reception and room 7	1,086	–	–	–	1,086
Werbuzz Werbuzz	1,392	–	–	–	1,392
Raking and baking	16,467	16,500	(3,564)	–	29,403
Picnic in the park	–	1,500	–	–	1,500
Festive friends	475	3,719	(2,309)	(504)	1,381
Tai chi project	476	440	316	(616)	616
Old scholars	100	–	–	–	100
Stay and play	88	70	616	(616)	158
Community business fund	789	141,429	(128,507)	–	13,711
Match Capital	5,000	65,000	(70,000)	–	–
Community business fund Digital	–	19,108	(14,569)	–	4,539
Match Digital	7,582	–	(5,000)	–	2,582
Food bank	–	17,794	(8,040)	(5,600)	4,154
Lobby lighting	–	4,000	(4,000)	–	–
Winter grant	–	8,000	(8,000)	–	–

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

19. Analysis of charitable funds *(continued)*

BDS fund	–	8,000	(6,261)	–	1,739
PTC covid emergency trading fund	–	30,000	(30,000)	–	–
CAF resilience fund	–	44,563	(40,279)	(4,284)	–
Befriending	–	100	1,700	(1,800)	–
The national lottery covid response	–	36,152	(30,752)	(5,400)	–
Community Fund	–	250	–	–	250
Art club	–	–	–	–	–
BDS fund	–	–	–	–	–
Sport England	–	–	–	–	–
Funding the Future	–	–	–	–	–
Health Equality Partnership	–	–	–	–	–
NL Community Fund for Digital Inclusion	–	–	–	–	–
	<u>855,388</u>	<u>396,625</u>	<u>(384,385)</u>	<u>(18,820)</u>	<u>848,808</u>

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	–	766,408	766,408
Current assets	261,483	25,070	286,553
Net assets	<u>261,483</u>	<u>791,478</u>	<u>1,052,961</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	–	805,298	805,298
Current assets	282,579	43,510	326,089
Net assets	<u>282,579</u>	<u>848,808</u>	<u>1,131,387</u>

21. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	<u>343,752</u>	<u>(55,289)</u>	<u>288,463</u>

St Werburghs Community Association

Company Limited by Guarantee

Management Information

Year ended 31 March 2022

The following pages do not form part of the financial statements.

St Werburghs Community Association

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and grants		
Donations - management fees	8,018	1,650
Donations & fundraising	3,451	9,395
Food bank online donations	—	3,008
BCC Bristol Impact Fund	15,113	30,671
BCC Business Rates Covid-19 Support	—	41,071
Quartet Community Foundation - Funding the Future	29,379	—
Miscellaneous grants receivable	37,677	38,470
Power to Change: Community Business Fund - Capital	—	141,429
Power to Change: Community Business Fund - Digital	6,784	19,108
Enovert Community Trust	—	50,000
Ibstock Enovert Trust	—	15,000
The National Lottery Covid response grant	—	36,152
BCC Covid support grant	—	22,000
HMRC job retention scheme	1,766	30,116
PTC emergency trading support	—	30,000
PTC business development support	—	8,000
CAF resilience fund	—	44,563
BCC self isolation grant	16,000	—
Members subscriptions	1,320	398
	<u>119,508</u>	<u>521,031</u>
Charitable activities		
Rental income and room hire	155,083	40,461
Catering income	4,644	855
Bar income	2,214	—
Office services	1,858	345
Tai Chi class fees	1,219	340
Raking and baking class income	134	—
Electricity feed in tariff	1,478	1,789
Sundry income	5,014	71
	<u>171,644</u>	<u>43,861</u>
Investment income		
Income from cash investments	26	128
	<u>291,178</u>	<u>565,020</u>
Total income	<u>291,178</u>	<u>565,020</u>

St Werburghs Community Association

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022 £	2021 £
Expenditure		
Expenditure on charitable activities		
Purchases	4,248	1,794
Wages and salaries	180,799	160,064
Employer's NIC	5,964	6,209
Pension costs	8,778	8,490
Rates and water	4,417	3,432
Light and heat	9,308	8,963
Repairs and maintenance	30,573	54,381
Insurance	2,610	536
Other motor/travel costs	1,262	20
Legal and professional fees	11,299	18,192
Telephone	2,384	1,276
Other office costs	—	1
Depreciation	38,890	39,268
Other interest payable and similar charges	2,374	554
Volunteer expenses	92	—
Cleaning	13,783	11,332
Security	9,131	4,306
Refreshments	1,331	1,569
Print, post and stationery	3,407	2,419
Advertising & promotion	1,704	2,447
IT maintenance and software development	2,768	3,875
Training	3,933	7,923
Equipment hire	132	287
Sundry expenses	3,676	2,407
Licences and subscriptions	1,662	1,040
Materials for classes	999	456
Conferences	1,194	—
Casual staff	16,834	22,250
Subsistence - for support with household bills	—	6,260
Event expenses	1,774	1,142
Community Business Fund - Capital expenses	2,079	133,082
Food bank consumables	2,199	4,511
	<u>369,604</u>	<u>508,486</u>
Total expenditure	<u>369,604</u>	<u>508,486</u>
Net (expenditure)/income	<u>(78,426)</u>	<u>56,534</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Expenditure on charitable activities		
Operation of the community association		
<i>Activities undertaken directly</i>		
Bar and catering	4,248	1,794
Staff costs	180,799	160,064
Employer's NIC	5,964	6,209
Pension costs	8,778	8,490
Rates & water	4,417	3,432
Light & heat	9,308	8,963
Repairs & maintenance	30,573	54,381
Insurance	2,610	536
Travelling	1,262	20
Legal and surveying fees	9,475	16,422
Telephone	2,384	1,276
Depreciation	38,890	39,268
Bank charges	2,374	554
Volunteer expenses	92	—
Cleaning	13,783	11,332
Security	9,131	4,306
Refreshments	1,331	1,569
Print, post and stationery	3,407	2,419
Advertising & promotion	1,704	2,447
IT maintenance and software development	2,768	3,875
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Equipment hire	132	287
Sundry expenses	3,676	2,407
Licences and subscriptions	1,662	1,040
Materials for classes	999	456
Conferences	1,194	—
Casual staff	16,834	22,250
Subsistence - for support with household bills	—	6,260
Event expenses	1,774	1,142
Community Business Fund - Capital expenses	2,079	133,082
Food bank consumables	2,199	4,511
	<u>367,780</u>	<u>506,715</u>
Governance costs		
Governance costs - independent examiners fee	1,824	1,770
Governance costs - other office costs	—	1
	<u>1,824</u>	<u>1,771</u>
Expenditure on charitable activities	<u>369,604</u>	<u>508,486</u>

Accounts

COMPANY REGISTRATION NUMBER: 3713212
CHARITY REGISTRATION NUMBER: 1074495

St Werburghs Community Association
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021

ELLIOTT BUNKER LTD

Chartered Accountants
61 Macrae Road
Ham Green
Bristol
BS20 0DD

St Werburghs Community Association

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name St Werburghs Community Association

Charity registration number 1074495

Company registration number 3713212

Principal office and registered office St Werburghs Community Centre
Horley Road
St Werburghs
Bristol
BS2 9TJ

The trustees A S Ahmadi
D A Clough
F M Jeddere-Fisher
R Hackett
L M Porter
V N Spence
T M Youngman
Dr G A Bottrill
B O Agoro
M B Lloyd - Jones

Company secretary MR Ong

Independent examiner Paul Cridland FCA
61 Macrae Road
Ham Green
Bristol
BS20 0DD

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 12 February 1999 and registered as a charity on 3 March 1999.

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. The charitable company is bound by its Memorandum and Articles of Association, which were last amended on 7 December 2010. The trustees form the Board which is the decision-making body. Decisions are delegated to the Centre Director. Appointment and election of Board members are carried out following the rules of the Articles of Association. New trustees may be elected at the Annual General Meeting or co-opted during the year. There shall be no less than three trustees and there is no maximum number. One third of trustees shall retire each year at the Annual General Meeting and can be re-appointed.

The Board meets approximately every 6 weeks to review the organisation's activities.

Detailed consideration of operation and policy may be carried out by sub-committees, which comprise a mix of Board members, co-optees and staff. The sub-committees submit recommendations to the full board of any decision made at their meetings.

The Centre Director's post has the overall responsibility for the Centre Operations, services delivery and development, Tenants, HR, Fundraising and Buildings Maintenance. The Finance and HR Manager is responsible for ensuring all financial obligations are met. Both report directly to the committee at the Board meetings. The charity also employs a Centre Coordinator who is responsible for room bookings, administration of projects, and day-to-day operations. Also at the beginning of that year we were employing Capital Works Project Manager who stayed in post until January 2021.

During the financial year April 2020 - March 2021 the organisation was operating in an emergency mode due to the Covid-19 pandemic, national restrictions and local demands. The four roles referenced above worked tirelessly throughout the pandemic, to ensure that the local communities' needs were met, so that the Centre could reopen safely, ensuring financial and operational sustainability long-term.

Some operational staff were furloughed for six months - these included five, part time Community Centre Workers who have overall responsibility for the Community Centre during the evenings and weekends, a project worker who delivers Easy-PC computer classes for older people, Digital Marketing and Communications Officer, and a part time cleaner.

Two posts were also made redundant - Reception Centre Worker and Finance Assistant.

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Objectives and activities

A To promote the benefit of the inhabitants of Bristol City without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;

B to establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the Objects;

The Charity shall be non-party in politics and non-sectarian in religion. The area of benefit shall be Bristol City and the neighbourhood together defined by Bristol City Council boundaries.

The trustees have had regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning its future activities.

The charity continues to meet its objectives by providing space and facilities to a wide range of individuals, community groups and voluntary organisations. St Werburghs Community Centre is a bustling, accessible community hub with a range of facilities and resources providing meeting spaces, community notice boards, and free public access computers.

The Centre caters for a wide range of activities suitable for all ages and abilities, including various fitness classes, courses, workshops, support groups, training and advice sessions. Cultural groups, weddings, markets, fundraising, parties, faith groups and celebrations keep the Centre busy at weekends.

There are six tenant organisations who are working within the local communities, to include carers of children with disabilities, faith groups, foster parents and children, Asian and African communities.

The charity has expanded and developed the use of the Centre in line with its vision and principles. The vision of St Werburghs Community Association is to improve the quality of life of residents living in Ashley, Easton, Lawrence Hill and communities of interest citywide. SWCA aims to enable them to achieve their economic, social and educational goals, and help form a strong, prosperous and caring local community.

The key principles of engagement, accessibility, inclusivity, equal opportunity, diversity and affordability drive all of our activities. SWCA recognises the values of being community-led and community-focused; providing accessible facilities and activities and contributing to environmental sustainability.

St Werburghs Community Association uses a bespoke impact assessment tool-kit based on the New Economic Foundation's report; Five Ways to Well-Being. It enables us to develop an evidence-based impact assessment showing that we are achieving our core aims and that our presence and services are making a difference to the well-being of local people.

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Despite the Covid-19 pandemic we continued to work determinedly on capital and digital works planned for that year.

Capital works:

- Repairs to all timber work and valley gutters on the Victorian building pitched roofs." Renewals to all skylights in the Victorian building flat roof.
- Redecoration to corridors, entrance lobby, rooms 7 & 8 in the main building." New AV equipment, chairs, lighting and soft furnishings.
- Improvements to accessibility and fire safety of the buildings - automatic doors, alarms, a ramp." Adaptations to office and storage spaces.

The capital works have transformed the centre; we have improved the functionality to offer dynamic spaces to our users. We have developed our rooms to offer flexible lighting suitable for both yoga and board meetings, meeting the needs of our varied Centre users. We have invested in quality furnishings in our new branding colours, allowing for cohesion and the reinforcement of our brand. The money we have invested in making quality improvements will last the Centre many years to come.

The Digital works have run over into the next financial year, these included:

- New room booking software with integrated online payments and invoicing." New Service User Monitoring Software.
- New Open Access Computer user sign in software.
- Streamlining of office, finance work and internal communications.
- New website with integration for room booking availability and customer data input.

We are hopeful this will streamline some of our administrative duties saving our staff members time and allowing us to work in a more connected way within the team as well as, with our members, users and tenants. We are excited to launch our new website and logo, we believe it will bring in some new customers in addition to, being a good resource for sharing the amazing work we do at the Centre.

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

During the Pandemic we were really keen to respond to some of the needs of local people and Centre users, it was a really challenging time for everyone and we wanted to use our skills and resources to support our local community. Our core staff did a wonderful job of staying in touch with local people and Centre users; responding to local needs, coordinating volunteering, developing new services and organising deliveries of food and setting up a food bank on premises in response to the pandemic in July 2020.

Having secured funds for the Covid-19 response the Community Centre reopened fully to the public in September 2020 and continued to serve local people throughout the November and January lockdowns. New services were created and the core services remodelled. We worked on a Befriending & Outreach scheme which arose from our ongoing Raking & Baking provision, we delivered Christmas in a Box to 110 older people from across the city, and we continued to provide digital support - via one-to-one sessions and Open Access computers. We hosted support groups for the unemployed, older people, women, parents and carers of pre-school children, Alcoholics Anonymous, to name a few.

We offered our space to healthcare professionals for training and hosted support groups run by others for the most vulnerable members of our communities. Our Foodbank continued to provide support for over 60 local families with young children and we distributed the much needed Winter Support Fund via Bristol City Council.

Between April 2020 and March 2021 we provided space for 70 groups in comparison with 333 groups last year, the huge reduction was wholly down to the effects of Covid. With an average membership of above 200 groups in previous years we needed to diversify our operations to ensure the sustainability of the Centre. We developed our Service Provision in response. It has come with its challenges but staff have adapted remarkably going far beyond their usual call of duty. Although challenging it has been an amazing testament to the strength of the Centre and our staff. Our Tenants have also supported the Centre throughout and returned to their offices post pandemic. These include: KHAAS, Kingsway International Christian Centre, Amicus Foster Care and Herbalists Without Borders. The small business, sole traders operating from the Centre have also come back: Neck of the Woods Café reopened in October 2020 and Karen Christie Counselling has supported clients remotely.

SWCA provided our last placement for an intern from European Placement Network in January 2021. These placements have been undertaken at no cost to us for almost a decade and their contribution was really valued. Sadly, this network is no longer available due to Brexit.

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Financial review

Reserves Policy

At the year-end unrestricted reserves were £282,579.

Of this sum the charity holds three months' worth of general running costs in their deposit account; this money is set aside as a safeguard against any future loss of core funding.

From 2013/14 the management committee agreed to set aside two designated funds. One for the provision of mandatory holiday pay and pension contribution costs which would be accrued during periods of statutory maternity leave, at current salary rates calculated to be a potential cost to the organisation of £18,709, and one for general annual building maintenance costs estimated at £19,125. The maternity costs figure has recently been reviewed and the general building maintenance costs will be reviewed in light of our return to more regular use of the building following closure due to Covid. During 2019/20 the committee agreed to set aside another designated fund for the provision of major building repairs, calculated as a potential cost to the organisation of £34,457, this too will be reviewed now the building is in more regular use.

Grants and Donations

During the year the charity continued to work hard to deliver and obtain funding for projects, including:

We entered into the last fourth year of our funding from Bristol City Council's Bristol Impact Fund Grant. This covers our Easy-PC, Job Search Support, Open Access Computers, Signposting and Reception Services.

In April 2020 we ended the final fifth year of funding from the Reaching Communities, The National Lottery Community Fund towards Raking & Baking securing £10,500 funding from John James Bristol Foundation to continue this project into 2020/21 and additional £10,500 for 2021/22.

The Power to Change Community Business Fund contributed £141,429 to our Capital Project within that year, which was matched by grants from:

Enovert Community Trust £50,000 towards:

- Roof timber works to the bell tower and turrets, timber vents and skylights" Redecoration works to exposed roof rafter ends/ soffit boarding
- Timber repair works to roof features
- Improvements to access and inclusion for all users

Ibstock Enovert Trust £15,000 towards:

- Replacement of wooden lanterns, window cills and associated repairs to roofs

There was also £19,108 further Power to Change Community Business Fund towards the associated Digital Project within 2020-2021.

To complement the support from the Community Business Fund there was an additional sum of £8,000 awarded for Business Development Support towards:

Increasing capacity in the following areas:

- Strategy & Development
- Finance Development
- HR Development
- Marketing

During the Year we also secured a several Covid-19 Support Funds as well as grants to develop and deliver essential services and open our doors to people in need in our communities during the national lockdowns.

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

1. The National Lottery - Community Coronavirus Support Fund £36,152 contributed towards:
 - Food Bank
 - Befriending
 - Raking & Baking Outreach
 - Employment Advice
 - Bereavement Services
 2. CAF - Resilience Fund £44,563 contributed towards:
 - Festive Friends parcel deliveries to older people
 - Stay & Play support group
 - Staff Development
 - Digital Inclusion projects including Easy-PC
 - Volunteer Support
 - Covid-19 Health & Safety measures
 3. Power to Change - Emergency Trading Income Support Scheme £30,000 contributed towards:
 - Staff costs
 - Covid Health & Safety measures
 - AV Equipment and enhancing quality of provision
 4. John James Foundation grant of £10,500 contributed towards:
 - Raking & Baking
 - Raking & Baking Outreach Project during the national lockdownsAdditional John James Foundation £1,000 & £720 donations towards:
 - Festive Friends
 5. Quartet Community Foundation total value of £10,500:
 - a) Megawatt Community Energy Fund £4,000 towards:
 - New Lobby, Open Access Computers & Reception Lighting
 - b) Coronavirus Response Fund £5,000 towards:
 - Food Bank
 - Reception services
 - c) Wessex Water £1,500 towards Picnic in the Park (postponed until 2021 event)
 6. St Monica Trust £1,000 towards
 - Raking & Baking Outreach
 7. New Beginnings donation £5,000
 - Raking & Baking Outreach
 8. Brighter Places Housing Association (former United Communities & Solon South West) £5,000 towards
 - Food Bank
 9. BCC Covid Winter Grants
 - Distribution of small donations towards food and living costs to families in need
 10. Bristol Older People's Forum VIP Community Fund £400
 - Tai Chi
 - Festive Friends
 - Befriending
 11. Sovereign Housing Association £500
 12. Nisa Retail Making A Difference £599
 - Both for Festive Friends deliveries
-

St Werburghs Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

13. Food Bank Grants and Donations from:

- Bristol Food Union £1,500
- Keystones £404
- Flax Bourton Church £500
- Online fundraising £3,008

As an organisation SWCA has shown a lot of resilience moving from a business model which relies on our trading income into an increased level of service provision, and grant funding; all of that took place alongside a major Capital & Digital project, which has now been 90% completed. The diversity of our income streams has proven the right balance in the times of crisis, as we were able to sustain our work and serve to the needs of local people while increasing essential services for our communities.

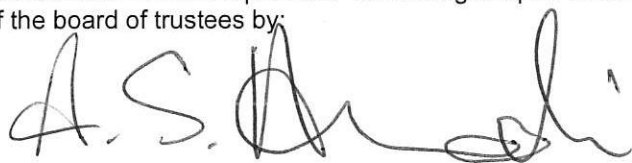
Plans for future periods

The 2021 was the final year of our Business Plan 2017-2021. Due to the Covid-19 pandemic, in March 2021, we have just only started working on our new Business Strategy 2021 - 2025.

We will be focusing on rebuilding our day-to-day business & membership, building sustainable business-minded collaborations and partnerships with other stakeholders, organisations and groups, developing the Centre's service provision in the following areas of benefit:

- " Digital Inclusion
- " Mental Health & Wellbeing
- " Economic Inclusion
- " Environmental Sustainability

The trustees' annual report and the strategic report were approved on 22 December 2021 and signed on behalf of the board of trustees by:



Ariana Ahmadi, Chair of St Werburghs Community Association

St Werburghs Community Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of St Werburghs Community Association

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of St Werburghs Community Association ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company 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 the charity'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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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
4. the financial statements 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).

St Werburghs Community Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of St Werburghs Community Association *(continued)*

Year ended 31 March 2021

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.

P Cridland

Paul Cridland FCA
Independent Examiner

61 Macrae Road
Ham Green
Bristol
BS20 0DD

22 December 2021

St Werburghs Community Association

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and grants	5	124,746	396,285	521,031	126,233
Charitable activities	6	43,521	340	43,861	187,466
Investment income	7	128	—	128	221
Total income		<u>168,395</u>	<u>396,625</u>	<u>565,020</u>	<u>313,920</u>
Expenditure					
Expenditure on charitable activities	8,9	124,101	384,385	508,486	325,016
Total expenditure		<u>124,101</u>	<u>384,385</u>	<u>508,486</u>	<u>325,016</u>
Net income/(expenditure)		<u>44,294</u>	<u>12,240</u>	<u>56,534</u>	<u>(11,096)</u>
Transfers between funds		18,820	(18,820)	—	—
Net movement in funds		<u>63,114</u>	<u>(6,580)</u>	<u>56,534</u>	<u>(11,096)</u>
Reconciliation of funds					
Total funds brought forward		219,465	855,388	1,074,853	1,085,949
Total funds carried forward		<u>282,579</u>	<u>848,808</u>	<u>1,131,387</u>	<u>1,074,853</u>

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

The notes on pages 14 to 25 form part of these financial statements.

St Werburghs Community Association

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	14	805,298	843,659
Current assets			
Stocks	15	473	473
Debtors	16	7,025	19,191
Cash at bank and in hand		343,752	222,825
		351,250	242,489
Creditors: amounts falling due within one year	17	25,161	11,295
Net current assets		326,089	231,194
Total assets less current liabilities		1,131,387	1,074,853
Net assets		1,131,387	1,074,853
Funds of the charity			
Restricted funds		848,808	855,388
Unrestricted funds		282,579	219,465
Total charity funds	19	1,131,387	1,074,853

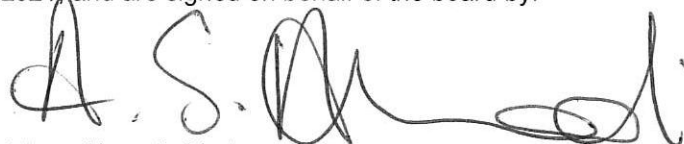
For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 22 December 2021, and are signed on behalf of the board by:



Ariana Ahmadi, Chair

The notes on pages 14 to 25 form part of these financial statements.

St Werburghs Community Association

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income/(expenditure)	56,534	(11,096)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	39,267	40,422
Dividends, interest and rents from investments	(128)	(221)
Interest payable and similar charges	554	2,300
Accrued expenses/(income)	176	(873)
Other operating cash flow adjustment	(1)	4
<i>Changes in:</i>		
Trade and other debtors	12,166	13,867
Trade and other creditors	13,690	(2,528)
Cash generated from operations	122,258	41,875
Interest paid	(554)	(2,300)
Net cash from operating activities	<u>121,704</u>	<u>39,575</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	128	221
Purchase of tangible assets	(905)	(5,016)
Net cash used in investing activities	<u>(777)</u>	<u>(4,795)</u>
Net increase in cash and cash equivalents	120,927	34,780
Cash and cash equivalents at beginning of year	222,825	188,045
Cash and cash equivalents at end of year	<u>343,752</u>	<u>222,825</u>

The notes on pages 14 to 25 form part of these financial statements.

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is St Werburghs Community Centre, Horley Road, St Werburghs, Bristol, BS2 9TJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	3% straight line
Outside equipment	-	25% reducing balance
Computer equipment	-	25% straight line
Cafe equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The organisation is a charitable company limited by guarantee, incorporated on 12 February 1999 and registered as a charity on 3 March 1999.

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Festive friends	–	–	–
Donations - management fees	250	1,400	1,650
Donations & fundraising	240	9,155	9,395
Food bank online donations	–	3,008	3,008
Grants			
BCC Bristol Impact Fund	30,671	–	30,671
BCC Business Rates Covid-19 Support	41,071	–	41,071
Miscellaneous grants receivable	–	38,470	38,470
Power to Change: Community Business Fund - Capital	–	141,429	141,429
Power to Change: Community Business Fund - Digital	–	19,108	19,108
Enovert Community Trust	–	50,000	50,000
Ibstock Enovert Trust	–	15,000	15,000
TNL Awards for All Fund – Capital and Digital Project	–	–	–
The National Community Fund: Reaching Communities	–	–	–
-Raking & Baking	–	–	–
John James Foundation – Festive Friends	–	–	–
The National Lottery Community Fund: Coronavirus	–	–	–
Community Support Fund	–	36,152	36,152
BCC Covid Response Support Grant	22,000	–	22,000
HMRC job retention scheme	30,116	–	30,116
Power to Change: C-19 Emergency Trading Income	–	–	–
Support Scheme	–	30,000	30,000
Power to Change: Business Development Support Fund	–	8,000	8,000
CAF resilience fund	–	44,563	44,563
Subscriptions			
Members subscriptions	398	–	398
	<u>124,746</u>	<u>396,285</u>	<u>521,031</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Festive friends	–	1,020	520
Donations - management fees	–	350	350
Donations & fundraising	732	1,282	2,014
Food bank online donations	–	–	–

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and grants *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants			
BCC Bristol Impact Fund	32,893	–	32,893
BCC Business Rates Covid-19 Support	–	–	–
Miscellaneous grants receivable	–	24,079	24,079
Power to Change: Community Business Fund - Capital	–	27,119	27,119
Power to Change: Community Business Fund - Digital	–	8,358	8,358
Enovert Community Trust	–	–	–
Ibstock Enovert Trust	–	–	–
TNL Awards for All Fund – Capital and Digital Project	–	10,000	10,000
The National Community Fund: Reaching Communities	–	–	–
-Raking & Baking	–	18,115	18,115
John James Foundation – Festive Friends	–	500	500
The National Lottery Community Fund: Coronavirus	–	–	–
Community Support Fund	–	–	–
BCC Covid Response Support Grant	–	–	–
HMRC job retention scheme	–	–	–
Power to Change: C-19 Emergency Trading Income	–	–	–
Support Scheme	–	–	–
Power to Change: Business Development Support Fund	–	–	–
CAF resilience fund	–	–	–
Subscriptions			
Members subscriptions	2,285	–	2,285
	<u>35,910</u>	<u>90,323</u>	<u>126,233</u>

The miscellaneous grants of £38,470 (2020 £24,079) comprise:

Quartet Funds:	£10,500
- Megawatt Community Energy Fund	
- Wessex Water	
- Coronavirus Response Fund	
John James Foundation	£1,720
Brighter Places Housing Association	£5,000
Bristol Food Union	£1,500
St Monica Trust	£1,000
John James Foundation	£10,500
BCC Covid Winter Grant	£8,000
Other minor donations	£250

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Rental income and room hire	40,461	—	40,461
Catering income	855	—	855
Bar income	—	—	—
Office services	345	—	345
Tai Chi class fees	—	340	340
Raking and baking class income	—	—	—
Electricity feed in tariff	1,789	—	1,789
Sundry income	71	—	71
	<u>43,521</u>	<u>340</u>	<u>43,861</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Rental income and room hire	171,239	250	171,489
Catering income	6,306	50	6,356
Bar income	—	215	215
Office services	3,433	—	3,433
Tai Chi class fees	30	1,775	1,805
Raking and baking class income	—	218	218
Electricity feed in tariff	1,224	—	1,224
Sundry income	2,526	200	2,726
	<u>184,758</u>	<u>2,708</u>	<u>187,466</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Income from cash investments	<u>128</u>	<u>128</u>	<u>221</u>	<u>221</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Operation of the community association	122,330	384,385	506,715
Support costs	1,771	–	1,771
	<u>124,101</u>	<u>384,385</u>	<u>508,486</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Operation of the community association	218,892	103,875	322,766
Support costs	2,249	–	2,250
	<u>221,141</u>	<u>103,875</u>	<u>325,016</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Operation of the community association	506,715	–	506,715	322,766
Governance costs	–	1,771	1,771	2,250
	<u>506,715</u>	<u>1,771</u>	<u>508,486</u>	<u>325,016</u>

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>39,267</u>	<u>40,422</u>

11. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,770</u>	<u>1,770</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2021

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	160,064	150,063
Social security costs	6,209	5,462
Employer contributions to pension plans	8,490	5,315
	<u>174,763</u>	<u>160,840</u>

The average head count of employees during the year was 13 (2020: 14).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

13. Trustee remuneration and expenses

No remuneration or expenses were paid to trustees.

14. Tangible fixed assets

	Long leasehold property £	Outside equipment £	Office equipment £	Computer and café equipment £	Total £
Cost					
At 1 April 2020	1,083,650	10,403	33,068	30,557	1,157,678
Additions	—	—	406	499	905
At 31 March 2021	<u>1,083,650</u>	<u>10,403</u>	<u>33,474</u>	<u>31,056</u>	<u>1,158,583</u>
Depreciation					
At 1 April 2020	251,664	5,485	29,164	27,705	314,018
Charge for the year	36,121	1,229	1,172	745	39,267
At 31 March 2021	<u>287,785</u>	<u>6,714</u>	<u>30,336</u>	<u>28,450</u>	<u>353,285</u>
Carrying amount					
At 31 March 2021	<u>795,865</u>	<u>3,689</u>	<u>3,138</u>	<u>2,606</u>	<u>805,298</u>
At 31 March 2020	<u>831,986</u>	<u>4,918</u>	<u>3,904</u>	<u>2,852</u>	<u>843,660</u>

15. Stocks

	2021 £	2020 £
Raw materials and consumables	<u>473</u>	<u>473</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

16. Debtors

	2021	2020
	£	£
Trade debtors	4,902	17,133
Prepayments and accrued income	2,058	2,058
Other debtors	65	—
	<u>7,025</u>	<u>19,191</u>

17. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	19,309	6,298
Accruals and deferred income	1,528	1,352
Social security and other taxes	3,847	3,301
Other creditors	477	344
	<u>25,161</u>	<u>11,295</u>

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £8,490 (2020: £5,315).

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Unrestricted - general fund	151,492	168,395	(124,101)	14,502	210,288
General building fund	19,125	—	—	—	19,125
Major building repairs	34,457	—	—	—	34,457
Maternity leave fund	14,391	—	—	4,318	18,709
	<u>219,465</u>	<u>168,395</u>	<u>(124,101)</u>	<u>18,820</u>	<u>282,579</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
Unrestricted - general fund	201,014	220,889	(221,141)	(49,270)	151,492
General building fund	—	—	—	19,125	19,125
Major building repairs	—	—	—	34,457	34,457
Maternity leave fund	14,391	—	—	—	14,391
	<u>215,405</u>	<u>220,889</u>	<u>(221,141)</u>	<u>4,312</u>	<u>219,465</u>

Restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Restricted capital fund	821,933	—	(35,736)	—	786,197
Refurbishment of reception and room 7	1,086	—	—	—	1,086
Werbuzz Werbuzz	1,392	—	—	—	1,392
Cafe development	—	—	—	—	—
Raking and baking	16,467	16,500	(3,564)	—	29,403
Picnic in the park	—	1,500	—	—	1,500
Festive friends	475	3,719	(2,309)	(504)	1,381
Tai chi project	476	440	316	(616)	616
Old scholars	100	—	—	—	100
Stay and play	88	70	616	(616)	158
Power to Change CBF Capital	789	141,429	(128,507)	—	13,711
Match Capital	5,000	65,000	(70,000)	—	—
Power to Change CBF Digital	—	19,108	(14,569)	—	4,539
Match Digital	7,582	—	(5,000)	—	2,582
Food bank	—	17,794	(8,040)	(5,600)	4,154
Quartet CF Megawatt	—	—	—	—	—
Lobby lighting	—	4,000	(4,000)	—	—
BCC Winter Support Grant	—	8,000	(8,000)	—	—

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2021

19. Analysis of charitable funds (continued)

Power to Change BDS fund	—	8,000	(6,261)	—	1,739
Power to Change C-19 Emergency Trading	—	30,000	(30,000)	—	—
Income Support Scheme	—	44,563	(40,279)	(4,284)	—
CAF Resilience Fund	—	100	1,700	(1,800)	—
Befriending	—	36,152	(30,752)	(5,400)	—
The national lottery	—	250	—	—	250
Coronavirus Support Fund	—	—	—	—	—
Voice & Influence Partnership: BME Community Fund	—	250	—	—	250
	<u>855,388</u>	<u>396,625</u>	<u>(384,385)</u>	<u>(18,820)</u>	<u>848,808</u>

	At 1 April 2019 £	Income £	Expenditure £	Transfers 31 March 2020 £	At £
Restricted capital fund	857,669	—	(35,736)	—	821,933
Refurbishment of reception and room 7	1,086	—	—	—	1,086
Werbuzz Werbuzz	1,861	1,000	(1,469)	—	1,392
Cafe development	2,071	—	(2,071)	—	—
Raking and baking	6,169	28,839	(15,073)	(3,468)	16,467
Picnic in the park	—	3,449	(3,449)	—	—
Festive friends	1,259	1,570	(2,154)	(200)	475
Tai chi project	202	1,893	(975)	(644)	476
Old scholars	227	100	(227)	—	100
Stay and play	—	203	(115)	—	88
Power to Change CBF Capital	—	27,119	(26,330)	—	789
Match Capital	—	10,000	(5,000)	—	5,000
Power to Change CBF Digital	—	8,358	(8,358)	—	—
Match Digital	—	10,500	(2,918)	—	7,582
Food bank	—	—	—	—	—
Lobby lighting	—	—	—	—	—
BCC Winter Support Grant	—	—	—	—	—
Power to Change BDS fund	—	—	—	—	—
Power to Change C-19 Emergency Trading	—	—	—	—	—
Income Support Scheme	—	—	—	—	—
CAF Resilience Fund	—	—	—	—	—
Befriending	—	—	—	—	—
The national lottery	—	—	—	—	—
Coronavirus Support Fund	—	—	—	—	—
Voice & Influence Partnership: BME Community Fund	—	—	—	—	—
	<u>870,544</u>	<u>93,031</u>	<u>(103,875)</u>	<u>(4,312)</u>	<u>855,388</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	—	805,298	805,298
Current assets	282,579	43,510	326,089
Net assets	282,579	848,808	1,131,387

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	21,726	821,933	843,659
Current assets	197,739	33,455	231,194
Net assets	219,465	855,388	1,074,853

21. Analysis of changes in net debt

	At 1 Apr 2020 £	Cash flows £	At 31 Mar 2021 £
Cash at bank and in hand	222,825	120,927	343,752

St Werburghs Community Association

Company Limited by Guarantee

Management Information

Year ended 31 March 2021

The following pages do not form part of the financial statements.

St Werburghs Community Association

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and grants		
Festive friends	–	1,020
Donations - management fees	1,650	350
Donations & fundraising	9,395	2,014
Food bank online donations	3,008	–
BCC Bristol Impact Fund	30,671	32,893
BCC Business Rates Covid-19 Support	41,071	–
Miscellaneous grants receivable	38,470	24,079
Power to Change: Community Business Fund - Capital	141,429	37,119
Power to Change: Community Business Fund - Digital	19,108	8,358
Enovert Community Trust	50,000	–
Ibstock Enovert Trust	15,000	–
Tha National Community Fund: Reaching Communities -Raking & Baking	–	18,115
The National Lottery Covid Response Grant	36,152	–
BCC Covid Response Support Grant	22,000	–
HMRC job retention scheme	30,116	–
Power to Change C-19 Emergency Trading Income Support Fund	30,000	–
Power to Change BDS fund	8,000	–
CAF Resilience Fund	44,563	–
Members subscriptions	398	2,285
	<u>521,031</u>	<u>126,233</u>
Charitable activities		
Rental income and room hire	40,461	171,489
Catering income	855	6,356
Bar income	–	215
Office services	345	3,433
Tai Chi class fees	340	1,805
Raking and baking class income	–	218
Electricity feed in tariff	1,789	1,224
Sundry income	71	2,726
	<u>43,861</u>	<u>187,466</u>
Investment income		
Income from cash investments	128	221
	<u>128</u>	<u>221</u>
Total income	<u>565,020</u>	<u>313,920</u>

St Werburghs Community Association

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
Expenditure		
Expenditure on charitable activities		
Purchases	1,794	2,569
Wages and salaries	160,064	150,063
Employer's NIC	6,209	5,462
Pension costs	8,490	5,315
Rates and water	3,432	2,743
Light and heat	8,963	16,148
Repairs and maintenance	54,381	21,703
Insurance	536	4,726
Other motor/travel costs	20	378
Legal and professional fees	18,192	5,908
Telephone	1,276	1,912
Other office costs	1	5,177
Depreciation	39,268	40,421
Other interest payable and similar charges	554	2,300
Volunteer expenses	—	16
Cleaning	11,332	12,646
Security	4,306	2,894
Refreshments	1,569	1,339
Print, post and stationery	2,419	3,267
Advertising & promotion	2,447	597
IT maintenance and software development	3,875	9,205
Training	7,923	2,131
Equipment hire	287	2,928
Sundry expenses	2,407	565
Licences and subscriptions	1,040	799
Materials for classes	456	683
Conferences	—	379
Outside spaces equipment	—	1,099
Casual staff	22,250	4,788
Subsistence - for support with household bills	6,260	—
Event expenses	1,142	1,773
Community Business Fund - Capital expenses	133,082	15,082
Food bank consumables	4,511	—
	<u>508,486</u>	<u>325,016</u>
Total expenditure	<u>508,486</u>	<u>325,016</u>
Net income/(expenditure)	<u>56,534</u>	<u>(11,096)</u>

St Werburghs Community Association

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Expenditure on charitable activities		
Operation of the community association		
<i>Activities undertaken directly</i>		
Bar and catering	1,794	2,569
Staff costs	160,064	150,063
Employer's NIC	6,209	5,462
Pension costs	8,490	5,315
Rates & water	3,432	2,743
Light & heat	8,963	16,148
Repairs & maintenance	54,381	21,703
Insurance	536	4,726
Travelling	20	378
Legal and surveying fees	16,422	3,658
Telephone	1,276	1,912
Other office costs	—	5,177
Depreciation	39,268	40,421
Bank charges	554	2,300
Volunteer expenses	—	16
Cleaning	11,332	12,646
Security	4,306	2,894
Refreshments	1,569	1,339
Print, post and stationery	2,419	3,267
Advertising & promotion	2,447	597
IT maintenance and software development	3,875	9,205
Training	7,923	2,131
Equipment hire	287	2,928
Sundry expenses	2,407	565
Licences and subscriptions	1,040	799
Materials for classes	456	683
Conferences	—	379
Outside spaces equipment	—	1,099
Casual staff	22,250	4,788
Subsistence - for support with household bills	6,260	—
Event expenses	1,142	1,773
Community Business Fund - Capital expenses	133,082	15,082
Food bank consumables	4,511	—
	<u>506,715</u>	<u>322,766</u>
Governance costs		
Governance costs - independent examiners fee	1,770	2,250
Governance costs - other office costs	1	—
	<u>1,771</u>	<u>2,250</u>
Expenditure on charitable activities	<u>508,486</u>	<u>325,016</u>

