

Bournville EVANGELICAL Care Centre



Chaucer Road, Bournville, Weston-super-Mare, BS23 3UE 01934 419735 paul@bournvillecarecentre.org.uk

Directors' Report and Accounts

2 March 2020 to 1 March 2021

Charity no: 1076312
Company no: 3625390

Directors: David Farley (Chairman), Paul Shortman (Treasurer), Irène Farley, Liz Dawson, Roger Hitchings,
Tracy Shortman. Secretary: Ken Etherington.
Reg. Office: 26 Clifton Road, Weston-super-Mare, BS23 1BL. Tel. 01934 419735
Limited Company No. 3625390. Registered Charity No. 1076312

Contents

	Page
Legal and administrative information	4
Report of the Directors	5
Statement of financial activities	7
Balance sheet	8
Accountant's Report	9
Notes forming part of the financial statements	11

Legal and administrative information

Status of the Company

Bournville Evangelical Care Centre is a company limited by guarantee, number 3625390, incorporated on 2 September 1998 and registered as a charity, number 1076312, on 29 June 1999.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. Under those articles, the directors are elected at the AGM to serve for a period of 3 years, subject to ratification at each AGM.

Directors

The Directors at 1 March 2021, and who served for the entire year to that date were:

Rev. David Farley (Chair)
Mr Paul Shortman (Secretary and Treasurer)
Mrs Elizabeth Dawson
Mrs Irène Farley
Mr Roger Hitchings
Mrs Tracy Shortman

New directors are appointed according to the requirements of our governing documents, being required to give consent to our Basis of Faith and be willing to serve for a minimum period of three years. New directors are invited to join the board who have been identified as offering a benefit to the governance of the charity due to their character, experience, wisdom and expertise.

Registered Office

26 Clifton Road, Weston-super-Mare, BS23 1BL.

Bankers

HSBC Bank plc, 30 High Street, Weston-super-Mare, BS23 1JE.

Solicitors

John Hodge & Co., 10-11 Morston Court, Aisecome Way, Weston-super-Mare, BS22 8NG.

Reporting Accountant

Mr. Alan J. Cantello BA, 19 Capell Close, Weston-super-Mare, BS22 8AT.

Report of the Directors for the year ended 1 March 2021

The directors present their report and financial statements for the year ended 1 March 2021. This report has been prepared in accordance with the Charity Commission's Statement of Recommended Practice (FRS 102) and in accordance with the requirements of Part 16 of the Companies Act 2006 relating to small companies. The accounts are presented unaudited in accordance with section 477 of the Companies Act 2006, but with a statement from the reporting accountant.

Objectives and Principal Activities

The directors are in sole control of the company. Its objective is to meet the needs of the inhabitants of the Bournville Estate, Weston-super-Mare, including children and the elderly.

March 2020 saw the beginning of the Covid-19 pandemic, which has had a devastating effect on our society and, in varying degrees, on all our lives. During the entire year to March 2021, nationwide lockdowns and restrictions on meeting others either closed the Centre completely, or made normal operation impossible.

As a result, the normal weekly and monthly activities in the Centre have not taken place during this year. Nevertheless, we have sought to fulfil our objectives in whatever ways have been open to us. Even during lockdowns, it was permissible for the Centre to be used for food distribution to those in need. Through contacts with various retail outlets, we were given often quite large donations of surplus food, cleaning materials and other items. We created a Facebook page, through which we made known to the local community when we had received such donations, and many found this a lifeline during restrictions. A Covid-19 risk assessment was carried out and whenever the Centre was used, great care was taken to prevent the spread of infection.

In addition, workers from the Centre were active in doing shopping for the elderly and infirm, calling on them regularly and making cakes for them. When the large food donations were coming to a natural end, we made a link with the foodbank in the centre of Weston, becoming an outpost for distributing food parcels on the Bournville Estate.

In between lockdowns, when Government guidance allowed, we continued children's work at the Centre, and when this was not possible, teaching materials were made available to them via online services.

During the school summer holidays, we were able to hold a Holiday Bible Club in the Centre. Covid-19 restrictions meant that we had to limit numbers, so we ran the club for two weeks instead of the usual one. Unfortunately, we had to cancel the week away for families, children and vulnerable adults that we normally have during the school holidays.

Through these activities, the directors have sought to meet the public benefit requirements of our governing documents in accordance with the Charity Commission's guidance.

Errors in Prior Financial Statements

We are sorry to report that a recurring error has been discovered in previous financial statements, going back to the year ending 1 March 2006. The error is material and affects every statement from that date until the year ending 1 March 2020. It is a genuine category error, in which money spent on construction of the building was counted as general expenditure, rather than capital expenditure. The error affects so many years because the building was constructed gradually, as funds became available.

The resulting understatement of net income each year does not mean that we have underpaid tax, because, as a charity, we are not required to pay tax on profits. The major effect has been the absence of the building as a company asset in the financial statements. In accordance with the provisions of FRS 102 section 10, paragraphs 10.19 to 10.23 on the correction of prior period errors, we present these accounts as they should be, having been corrected for the error made in the prior periods. The prior period presented for comparison (2 March 2019 – 1 March 2020) has been restated. The lines and totals in the statements for each prior period between year ending 1 March 2006 and year ending 1 March 2019 that were affected by the error have been restated in the notes to the accounts, so that they can be read back into previously published accounts.

Results (Achievements and Performance)

Despite the difficulties brought upon us by the Covid-19 pandemic, we trust that many children, families and needy adults have benefitted from the care and provision that the Centre has been able to give during this very trying period.

As for finances, we are thankful to God for continuing to move His children to give generously to the Centre. Donations are considerably higher than in the previous period, and expenditure has only slightly exceeded our income. Given the challenges that faced all of us this year, we are thankful to be in a position to face the challenges of the year to come. North Somerset Council offered us a grant of £10,000 to help counter the pandemic's effect on our finances, but we did not believe it was right to accept it. We continue to rely on God to provide our needs.

Investment Policy

The directors consider it necessary that funds are available for immediate use, and that there should be no risk of any reduction in their value. As the current return on investments is very low, all funds are kept in the bank account.

Future Strategy, Reserves Policy and Risk

In the wake of the pandemic and its ongoing effects, we are seeking to meet needs as they arise. At present the company continues to have a relatively small financial commitment and risks to funding are not significant.

There are no material uncertainties about the charity's ability to continue as a going concern. We are aware of our responsibility to protect the children and vulnerable adults that we serve and have adopted a safeguarding policy to that end.

Statement of Directors' Responsibilities

The directors are required by UK company law to prepare financial statements for each financial year which give a true and fair view of the affairs of the company for that period. In preparing the financial statements, the directors confirm that appropriate policies have been used and applied consistently, reasonable and prudent judgements and estimates have been made and applicable accounting standards have been followed. The directors are responsible for maintaining adequate accounting records, for safeguarding the assets of the company, and for preventing and detecting fraud and other irregularities.

Approved by the directors on 26 November 2021 and signed on their behalf by:



David Farley, Chair



Paul Shortman, Secretary

Statement of Financial Activities (including Income and Expenditure Account) for the year ended 1 March 2021

		Total Funds 20/21 £	Total Funds 19/20 (Restated) £
Incoming resources	Notes 2		
Donations		20,245	12,821
Legacies		119	17,056
Activities to generate funds			
Sale of goods donated		887	3,987
Interest Income		19	0
Rental Income		3,840	3,840
Total incoming resources		25,110	37,704
Resources expended	3		
Cost of generating funds		160	61
Charitable expenditure			
Centre Activities & Outreach		11,651	10,062
Operating expenses		13,894	15,418
Management and administration			
Governance		13	13
Depreciation		1,085	1,462
Total resources expended		26,803	27,016
Net incoming resources			
- Net income for the year		(1,693)	10,688
Total funds at 2 March 2020 (2019)	4	739,140	728,452
Total funds at 1 March 2021 (2020)	4	737,447	739,140

Balance Sheet as at 1 March 2021

	Notes	2021 £	2020 (Restated) £
Fixed Assets			
Family Centre Building	4	705,209	705,209
Plant and Machinery	7	7,673	8,526
Furniture and Fixtures		897	1,129
Current Assets			
Debtors	8	500	2,903
Cash at bank and in hand		23,168	21,373
Creditors: amounts falling due within one year		0	0
Net current assets		23,668	24,276
Net assets		737,447	739,140
Total funds (Capital and Reserves)		737,447	739,140

The company is exempt from the requirements relating to preparing audited accounts in accordance with section 477 of the Companies Act 2006.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

This Financial Statement was approved by the Directors on 26 November 2021 and was signed on their behalf by:



David Farley, Chair



Paul Shortman, Secretary

The notes on pages 11 to 14 form part of these accounts.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

**Report to the
trustees/directors/
members of**

Charity Name

BOURNVILLE EVANGELICAL CARE
CENTRE

**On accounts for the year
ended**

1 MARCH 2021

Charity no.:

1076312

Company no.:

3625390

Set out on pages

7 & 8

(remember to include the page numbers of additional sheets)

**Respective
responsibilities of
trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]].
Delete [] if not applicable.

It is my responsibility to:

- examine the accounts under section 145 of the Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent
examiner's statement**

In connection with my examination, no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

** Please delete the words in the brackets if they do not apply.*

Signed: Alan J. Cantello Date: 21-11-21

Name: ALAN J. CANTELLO

Relevant professional
qualification(s) or body
(if any):

--

Address: 19, CAPELL CLOSE
WESTON - SUPER-MARE
SOMERSET BS22 8AT

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Notes to the Accounts for the period 2 March 2020 to 1 March 2021

1. Accounting Policies

Basis of Accounting

As a charity, the accounts have been prepared in accordance with the Charity Commission's *Statement of Recommended Practice (FRS 102)*, and in accordance with the Companies Act 2006. The historic cost convention has been used.

Voluntary Income

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by general volunteers has not been included, although most of our activities make use of such volunteers. The primary volunteers involved in most activities are the directors.

Gifts in Kind for Sale or Distribution

These are included in the accounts as gifts only when sold or distributed by the company.

Resources Expended

These are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Fixed Assets

Fixed assets are capitalised only if they cost £500 or over.

Reserves (Funds)

All the company's reserves are Unrestricted Funds, receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

2. Incoming Resources

Most of the income from sales of donated goods is usually derived from two annual sales, but Covid-19 restrictions have prevented us from holding them. Sales income has come from people making preserves and cakes to order. Rental Income is that received from the tenant in the flat.

3. Resources Expended

A significant part of the expenditure on Centre Activities & Outreach are payments made to Adrian Parker for the work he has done for us in and through the Centre. We saved some money on operating expenses this year in not heating the Centre during lockdowns. The depreciation expenses apply to the boiler installed last year and tables and chairs purchased previously. There was an administrative charge this year for filing of company accounts.

4. Correction of Prior Period Errors

We are sorry to report that a recurring error has been discovered in previous financial statements, going back to the year ending 1 March 2006. The error is material and affects every statement from that date until the year ending 1 March 2020. It is the same error throughout, and consists in counting the money spent on construction of the building as general expenditure, rather than capital expenditure.

In these notes, we present each statement line affected by the error, for all the prior periods affected, together with the lines for year ending 1 March 2005 as starting values.

In the Statement of Financial Activities, the lines in the 'Incoming resources' section are not affected, although for the sake of clarity, we have restated the line, 'Total incoming resources.'

In the 'Resources expended' section, the line labelled 'Building Project' is the category in which the error has occurred in every period. The restated figures have been corrected to exclude costs that should have been capitalised. The corrected figures for the lines, 'Total resources expended', 'Net incoming resources' and 'Total funds' at the period end have also been restated.

In the Balance Sheet, a new line has been added to the 'Fixed Assets' section labelled, 'Family Centre Building' to account for the gradually accumulating value of the building as it was constructed. This correction is the only change to the Balance Sheet required, apart from the lines, 'Net assets' and 'Total funds (Capital and Reserves)', which have been corrected and restated.

Statements of Financial Activities (year ending 1 March 2015 to year ending 1 March 2019)

	18/19	17/18	16/17	15/16	14/15
Total incoming resources	28,729	25,665	24,973	19,087	49,584
Building Project	0	0	0	330	50
Total resources expended	27,560	22,584	15,475	9,921	2,737
Net incoming resources	1,169	3,081	9,498	9,166	46,847
Total funds	728,452	727,283	724,202	714,704	705,538

Statements of Financial Activities (year ending 1 March 2010 to year ending 1 March 2014)

	13/14	12/13	11/12	10/11	09/10
Total incoming resources	46,365	32,051	31,830	28,771	44,031
Building Project	0	0	0	0	0
Total resources expended	2,763	1,668	1,745	1,593	530
Net incoming resources	43,602	30,383	30,085	27,178	43,501
Total funds	658,691	615,089	584,706	554,621	527,443

Statements of Financial Activities (year ending 1 March 2005 to year ending 1 March 2009)

	08/09	07/08	06/07	05/06	04/05
Total incoming resources	61,829	73,461	78,018	96,829	74,896
Building Project	9,800	7,274	19,447	6,145	12,232
Total resources expended	11,132	7,289	19,466	6,160	12,551
Net incoming resources	50,697	66,172	58,552	90,669	62,345
Total funds	483,942	433,245	367,073	308,521	217,852

Balance Sheets (year ending 1 March 2015 to year ending 1 March 2019)

	18/19	17/18	16/17	15/16	14/15
Fixed Assets					
Family Centre Building	705,209	699,098	696,922	691,062	672,872
Net Assets	728,452	727,283	724,202	714,704	705,538
Total funds (Capital & Res.)	728,452	727,283	724,202	714,704	705,538

Balance Sheets (year ending 1 March 2010 to year ending 1 March 2014)

	13/14	12/13	11/12	10/11	09/10
Fixed Assets					
Family Centre Building	637,816	606,467	584,855	531,989	503,973
Net Assets	658,691	615,089	584,706	554,621	527,443
Total funds (Capital & Res.)	658,691	615,089	584,706	554,621	527,443

Balance Sheets (year ending 1 March 2005 to year ending 1 March 2009)

	08/09	07/08	06/07	05/06	04/05
Fixed Assets					
Family Centre Building	464,850	343,796	118,890	84,690	0
Net Assets	483,942	433,245	367,073	308,521	217,852
Total funds (Capital & Res.)	483,942	433,245	367,073	308,521	217,852

5. Taxation

Bournville Evangelical Care Centre is a registered charity and as such is not liable to income and corporation tax on funds received for activities covered by its charitable status. Accordingly, no provision for taxes payable has been made.

6. Directors' Emoluments and Connected Persons

No directors or other connected persons received payments of any kind from the company.

7. Fixed Assets

The fixed asset under plant and machinery is a replacement boiler system, which was installed last year at a cost of £8,526. We are applying a linear depreciation over ten years, assuming no residual value. The valuation of the boiler system at 1 March 2020 was £8,526 and after applying depreciation of £853, the valuation at 1 March 2021 was £7,673.

The fixed assets under furniture and fixtures are tables and chairs purchased the year before last for the lobby, and we are applying a linear depreciation over five years, assuming a residual value of £200. The valuation of this furniture at 1 March 2020 was £1,129 and after applying depreciation of £232, the valuation at 1 March 2021 was £897.

8. Debtors

These include small amounts of income, both receivable from HM Revenue & Customs for donations given through the Gift Aid scheme and receivable from Bethesda Evangelical Church for services supplied.