

Company no. 03301167  
Charity no. 1079436

**Community in Partnership Knowle West**  
**Report and Unaudited Financial**  
**Statements**  
**31 March 2021**

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## Community in Partnership Knowle West

### Reference and administrative details

For the year ended 31 March 2021

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**Company number** 03301167

**Charity number** 1079436

**Registered office and operational address** Filwood Community Centre  
Barnstaple Rd  
Knowle West  
Bristol  
BS4 1JP

**Trustees** Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

David Jones	(Chair)
Victoria Beckwith	
Graham Blacker	(resigned 31 December 2020)
Catherine Bruce	
Bryony Daybell-Jones	
Gaye Ellacott	(appointed 3 August 2021)
Bob Fisher	
Lisa Hartrey	
Kenneth Jones	
Alan Mogg	
Ann Smith	(resigned 22 July 2021)

**Bankers** Lloyds TSB Bank plc  
284 Wells Rd  
Knowle  
Bristol  
BS4 2PY

**Solicitors** Meade King LLP  
Springfield House  
45 Welsh Back  
Bristol  
BS1 4AG

**Independent examiners** Godfrey Wilson Limited  
Chartered accountants and statutory auditors  
5th Floor Mariner House  
62 Prince Street  
Bristol  
BS1 4QD

## **Community in Partnership Knowle West**

### **Report of the trustees**

#### **For the year ended 31 March 2021**

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Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

The Board of Trustees presents its report and financial statements for the year ended 31 March 2021. Due to the trustees' status as directors under the Companies Act 2006, this report constitutes a directors' report as required by the Companies Act 2006, and has been prepared taking advantage of the exemptions conferred by Part 15 of this Act.

#### **Objects of the charity**

The charitable company's objects are the promotion for public benefit of urban regeneration in the district of Knowle West by the following means:

- the relief of poverty;
- the relief of unemployment and provision of assistance to find employment;
- the advancement of education and training;
- the provision of assistance and advice to new and existing businesses;
- the provision of work space;
- the provision, improvement or maintenance of public amenities;
- the provision of recreational facilities;
- the protection of the environment;
- the provision of public health facilities and childcare; and
- the promotion of public safety and prevention of crime.

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

#### **Organisation**

The charitable company is managed by a board of trustees under the powers of the company contained within its memorandum and articles of association.

#### **Status and governing document**

The organisation is a charitable company limited by guarantee, incorporated on 13 January 1997 and registered as a charity on 17 February 2000. The company changed its name from Knowle West Development Trust Limited to Community in Partnership Knowle West Limited on 22 January 2010.

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.

#### **Recruitment and induction of trustees**

The board of trustees has up to 15 members, of whom at least half must be local residents. Trustees are elected by the membership at the AGM, and serve for three years before retiring. Retiring trustees may stand for re-election. In addition the board may co-opt trustees, provided the total does not exceed 15. Co-opted trustees shall retire at the next AGM.

All new trustees are issued with an induction pack which contains guidance on their respective responsibilities as trustees, and information on the work and organisation of the charitable company. New members are also encouraged to take up training in the role and responsibilities of trustees, such as that offered by VOSCUR.

## **Community in Partnership Knowle West**

### **Report of the trustees**

**For the year ended 31 March 2021**

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#### **Activity and users**

The year 2020/21 coincided with most of the Covid-19 restrictions. The Filwood Community Centre saw greatly reduced activity, but grant income enabled us to progress planned refurbishment work.

All community centres were closed for most of the year except for essential users. As one of our users provided education for children with special needs we had to keep the Centre open for them throughout the pandemic, and work with them to maintain a Covid secure operation. During the periods of reduced restrictions, children's activities were permitted (e.g. Karate Club), and also adult training courses where it was possible to comply with Covid secure regulations by using our larger rooms. However, we had to refuse bookings from all leisure groups, whether regulars or one-off bookings, throughout the year.

#### **Projects**

All the projects that were dependent on groups meeting in person had to be paused, such as the Springboard personal development programme, the Community Market, and the Friends of Filwood project.

On the other hand, projects such as Filwood Fantastic (supported by Creative Civic Change and the Bristol Imagination Fund) adapted to online meetings and planned arts projects with a difference, to lighten everyone's lives. Activities like Filwood Beaches and Filwood Fantastic Mini Golf not only provided Covid safe shared experiences but also showcased the creativity and resilience of the community of Knowle West, garnering local and national press coverage.

Grant funders were very supportive and negotiated alterations or postponements of the agreed programmes.

#### **Partnerships and events**

Business meetings with our partners in the Knowle West Alliance went online to maintain necessary work such as setting up a Covid support hub and responding to Council regeneration plans for the area.

The annual Knowle West Festival was held online, but a few live events were squeezed into periods of less restrictions such as International Women's Day and a Lantern Parade for families at the October half term.

#### **Tenants and licences**

The three shop tenants had to close their businesses but we were able to excuse them from rent payments owing to generous Covid financial support from Bristol Council. One of the businesses was unable to continue but a new tenant has now taken that unit.

The licensees were all able to continue paying their rents though they varied in their ability to keep operating, e.g. the energy efficient house was kept open to provide temporary accommodation for key workers visiting Bristol, with a three day quarantine break between visitors.

#### **Governance**

Trustees' meetings went online so that supervision of finances and operations were maintained, and staff decisions supported. The trustees considered whether it was possible to hold an AGM, and eventually decided to wait until all restrictions are lifted.

## **Community in Partnership Knowle West**

### **Report of the trustees**

#### **For the year ended 31 March 2021**

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Two trustees have died and a new one has been co-opted until she can stand for election at the AGM.

#### **Refurbishment programme**

Three projects were completed during the year - a grant from ASDA allowed us to replace the roofing round the quadrangle, new efficient heating controls were fitted with a grant from Enovert, and major electrical safety work was carried out.

Funding was obtained for the next group of projects to start after March 2021, notably a grant of £120,000 from Sports England for refurbishment of the Sports Hall. New double glazed windows will be provided by a grant of £47,000 from the Enovert Foundation.

#### **Staff and volunteers**

Most of the staff accepted furlough and were paid through the Job Retention Scheme. Part way through the year two were made redundant and have not yet been replaced. A skeleton staff remained to provide security and maintenance for the school, and when part time furlough was introduced others returned to maintain communications, finance, and grant applications.

Of the volunteers, only the gardener was allowed to continue his work through the lockdowns, but the payback teams did a great job of keeping the Centre grounds tidy whenever restrictions were eased.

The trustees wish to thank the staff - some for their hard work under trying circumstances, and some for their patience in waiting for their turn to come back and their willingness to cooperate with part time working.

We are very relieved that there were no Covid cases linked to the Centre, and commend the staff for their conscientious adherence to Covid secure working.

We are also extremely grateful for the financial support of our grant funders, and for the Council in directing Covid emergency support funding from the government to us.

#### **Financial review**

The charity made a surplus for the year of £159,018 compared to a surplus of £24,307 in 2020. There was an unrestricted surplus of £56,486 after transfers and a restricted surplus of £102,532 after transfers. The unrestricted surplus has been added to the unrestricted reserves brought forward of £45,141.

The charity had net assets of £274,210 at 31 March 2021, of which £101,627 are held in unrestricted reserves.

The main funders were Bristol City Council, who provided £74,123 (2020: £47,405) of grants for Covid support and several specific projects (see note 16), and Creative Civic Change which paid £73,016 (2020: £101,051) for the Filwood Fantastic project.

The charity also receives rental income from properties on Filwood Broadway and letting out the community centre.

## **Community in Partnership Knowle West**

### **Report of the trustees**

#### **For the year ended 31 March 2021**

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The Covid pandemic struck in a year when our previous fundraising efforts were leading to major grants, more than we could spend in that year of lockdowns. So, about half of the annual surplus was carried over to be used on projects in 2021/22, both building improvements and community projects, with the permission of the funders.

The other half of the surplus was actually spent in the year on major maintenance and refurbishment - roof repairs, electrical upgrades, and double glazing. However, accounting principles mean that this spending cannot be shown as expenditure in the income and expenditure account. Instead it is treated as capital spending, and added to the fixed assets in the balance sheet. Although the charity does not own the building, it will benefit from these improvements over the period of the new 25 year lease offered by Bristol City Council, and the cost will be spread over the life of the lease.

#### **Reserves**

The free reserves of the charitable company (total unrestricted funds less designated funds less unrestricted funds held as fixed assets) at 31 March 2021 is a surplus of £54,307. The trustees' reserves policy is to hold in free reserves between three and six months of unrestricted expenditure. Based on 2020/21 expenditure, this would give a free reserves target of between £38k and £76k. In order to maintain this target, each budget for the next three years will be drawn up to aim for a small surplus.

#### **Plans for 2021/22**

Plans had to remain linked to the Covid restrictions, but we were ready to take advantage of any easing of the rules whenever they occurred whilst ensuring that returning users complied with the relevant regulations.

Staff are to return from furlough as needed, with training to ensure everyone stays safe. Our expectation was that regular users would return as soon as they were allowed, and this is proving generally true.

We prepared a budget showing a gradual increase in activity through the financial year, with the hope of a return to normal in the second half. Our financial reserves, and the support of our funders, have given us confidence to act on these positive plans.

As mentioned above, funding was already in place to continue the refurbishment programme, and we expect that this process will carry on into the next phases.

Funding will also be sought to appoint a part time Operations Manager to cover the additional responsibilities of managing the refurbishment, and the development of an events programme to maximise income from the main hall.

#### **Statement of responsibilities of the trustees**

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

## Community in Partnership Knowle West

### Report of the trustees

#### For the year ended 31 March 2021

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

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

#### **Independent examiners**

Godfrey Wilson Limited were re-appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 2 November 2021 and signed on their behalf by

*DT Jones*

Mr D T Jones - Chair of Trustees

## **Independent examiner's report**

**To the trustees of**

### **Community in Partnership Knowle West**

I report to the trustees on my examination of the accounts of Community in Partnership Knowle West (the charitable company) for the year ended 31 March 2021, which are set out on pages 8 to 21.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the charitable 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 charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charitable company'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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*William Guy Blake*

Date: 4 November 2021

**William Guy Blake ACA**

**Member of the ICAEW**

For and on behalf of:

**Godfrey Wilson Limited**

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

**Community in Partnership Knowle West**

**Statement of financial activities (incorporating an income and expenditure account)**

**For the year ended 31 March 2021**

	Note	Restricted £	Unrestricted £	2021 Total £	2020 Total £
<b>Income from:</b>					
Donations and legacies	3	-	46,085	<b>46,085</b>	511
Charitable activities:					
Grants	4	171,788	108,043	<b>279,831</b>	169,733
Fundraising		-	-	-	1,280
Hire of rooms		-	51,835	<b>51,835</b>	89,374
Other trading activities:					
Bar income		-	353	<b>353</b>	22,191
Investments:					
Rental property income		-	6,344	<b>6,344</b>	15,624
Bank interest receivable		-	14	<b>14</b>	16
<b>Total income</b>		<u>171,788</u>	<u>212,674</u>	<u><b>384,462</b></u>	<u>298,729</u>
<b>Expenditure on:</b>					
Raising funds			19,969	<b>19,969</b>	21,792
Charitable activities		<u>67,256</u>	<u>138,219</u>	<u><b>205,475</b></u>	<u>252,630</u>
<b>Total expenditure</b>	6	<u>67,256</u>	<u>158,188</u>	<u><b>225,444</b></u>	<u>274,422</u>
<b>Net income / (expenditure)</b>		104,532	54,486	<b>159,018</b>	24,307
Transfers between funds		<u>(2,000)</u>	<u>2,000</u>	-	-
<b>Net movement in funds</b>	8	102,532	56,486	<b>159,018</b>	24,307
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>70,051</u>	<u>45,141</u>	<u><b>115,192</b></u>	<u>90,885</u>
<b>Total funds carried forward</b>		<u><u>172,583</u></u>	<u><u>101,627</u></u>	<u><u><b>274,210</b></u></u>	<u><u>115,192</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 16 to the accounts.

# Community in Partnership Knowle West

## Balance sheet

As at 31 March 2021

	Note	£	2021 £	2020 £
<b>Fixed assets</b>				
Tangible assets	11		<u>138,610</u>	<u>60,927</u>
<b>Current assets</b>				
Stock	12	-		3,624
Debtors	13	13,321		19,187
Cash at bank and in hand		<u>130,388</u>		<u>50,504</u>
		143,709		73,315
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	14	<u>(8,109)</u>		<u>(19,050)</u>
<b>Net current assets</b>			<u>135,600</u>	<u>54,265</u>
<b>Net assets</b>	15		<u>274,210</u>	<u>115,192</u>
<b>Funds</b>	16			
Restricted funds				
Capital			115,202	49,240
Revenue			57,381	20,811
Unrestricted funds				
Designated funds			13,641	10,230
General funds			<u>87,986</u>	<u>34,911</u>
<b>Total charity funds</b>			<u>274,210</u>	<u>115,192</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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

Approved by the trustees on 2 November 2021 and signed on their behalf by

*DT Jones*

Mr D T Jones - Chair of Trustees

## **Community in Partnership Knowle West**

### **Notes to the financial statements**

**For the year ended 31 March 2021**

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#### **1. Accounting policies**

##### **a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

##### **b) Going concern basis of accounting**

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. The trustees acknowledge that the COVID-19 pandemic has had a profound impact on the global economy, and has in turn affected the charity. The trustees have considered the impact of this issue on the charity's current and future financial position. The charity has taken advantage of business support grants and the Coronavirus Job Retention Scheme throughout lockdown periods, and has reopened its Centre since year end. The charity was within its target reserves band at the year end, and the trustees consider that the charity has sufficient reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

##### **c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. This is usually when the grant has been received.

##### **d) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### **e) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

## Community in Partnership Knowle West

### Notes to the financial statements

For the year ended 31 March 2021

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#### **f) Funds accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

#### **g) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### **h) Allocation of support and governance costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to charitable activities as all support and governance costs are for the running of the community centre.

#### **i) Tangible fixed assets**

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Short leasehold properties	lifetime of lease
Property improvements	4% straight line
Furniture and equipment	25% straight line

Items of equipment are capitalised where the purchase price exceeds £500.

#### **j) Stock**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### **k) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **l) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Community in Partnership Knowle West**

**Notes to the financial statements**

**For the year ended 31 March 2021**

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**m) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**n) Financial instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

**o) Pension costs**

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

**p) Foreign currency transactions**

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

**q) Accounting estimates and key judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note 1i.

Community in Partnership Knowle West

Notes to the financial statements

For the year ended 31 March 2021

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2020 Total £
<b>Income from:</b>			
<i>Donations and legacies</i>	-	511	511
<i>Charitable activities:</i>			
Grants	138,733	31,000	169,733
Fundraising	-	1,280	1,280
Hire of rooms	-	89,374	89,374
<i>Other trading activities:</i>			
Bar income	-	22,191	22,191
<i>Investments:</i>			
Rental property income	-	15,624	15,624
Bank interest receivable	-	16	16
<b>Total income</b>	<b>138,733</b>	<b>159,996</b>	<b>298,729</b>
<b>Expenditure on:</b>			
Raising funds	-	21,792	21,792
Charitable activities	112,795	139,835	252,630
<b>Total expenditure</b>	<b>112,795</b>	<b>161,627</b>	<b>274,422</b>
<b>Net income / (expenditure)</b>	<b>25,938</b>	<b>(1,631)</b>	<b>24,307</b>
Transfers between funds	-	-	-
<b>Net movement in funds</b>	<b>25,938</b>	<b>(1,631)</b>	<b>24,307</b>

3. Donations

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Donations	-	207	207	511
Coronavirus Job Retention Scheme	-	45,878	45,878	-
	-	46,085	46,085	511

All income from donations in the prior year was unrestricted.

**Community in Partnership Knowle West**

**Notes to the financial statements**

**For the year ended 31 March 2021**

**4. Grants**

	Restricted £	Unrestricted £	2021 Total £
<b>Grants &gt; £5,000</b>			
Bristol City Council	24,580	49,543	<b>74,123</b>
Creative Civic Change	73,016	-	<b>73,016</b>
Enovert Community Trust	42,890	-	<b>42,890</b>
National Lottery Community Fund	-	29,000	<b>29,000</b>
Power to Change	-	25,000	<b>25,000</b>
Asda Foundation	16,802	-	<b>16,802</b>
Ibstock Enovert Trust	10,000	-	<b>10,000</b>
<b>Grants &lt; £5,000</b>	<u>4,500</u>	<u>4,500</u>	<u><b>9,000</b></u>
<b>Total grants</b>	<u><u>171,788</u></u>	<u><u>108,043</u></u>	<u><u><b>279,831</b></u></u>

**Prior period comparative:**

	Restricted £	Unrestricted £	2020 Total £
<b>Grants &gt; £5,000</b>			
Creative Civic Change	101,051	-	101,051
Bristol City Council	22,405	25,000	47,405
National Lottery	9,877	-	9,877
Comic Relief	-	6,000	6,000
Knowle West Media Centre - Alliance Group	<u>5,400</u>	<u>-</u>	<u>5,400</u>
<b>Total grants</b>	<u><u>138,733</u></u>	<u><u>31,000</u></u>	<u><u>169,733</u></u>

**5. Government grants**

The charitable company receives government grants, defined as funding from Bristol City Council and the Coronavirus Job Retention Scheme to fund charitable activities. The total value of such grants in the period ending 31 March 2021 was £120,008 (2020: £47,405). There are no unfulfilled conditions or contingencies attaching to these grants in 2020/21.

Community in Partnership Knowle West

Notes to the financial statements

For the year ended 31 March 2021

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2021 £
Staff costs (note 9)	19,969	79,776	26,158	125,903
Bar and café costs	-	5,234	-	5,234
Rent and rates	-	2,683	-	2,683
Utilities	-	19,051	-	19,051
Health and safety	-	3,108	-	3,108
Cleaning	-	1,099	-	1,099
Travel and subsistence	-	-	97	97
Printing, postage and stationery	-	-	1,324	1,324
Advertising	-	-	110	110
Telephone and broadband	-	1,431	-	1,431
Legal and professional fees	-	-	655	655
Accountancy costs	-	-	1,800	1,800
Maintenance	-	-	3,074	3,074
IT costs	-	1,692	-	1,692
Insurance	-	-	3,635	3,635
Subscriptions	-	-	1,931	1,931
Bank charges	-	-	352	352
Volunteer gifts and expenses	-	-	114	114
Events and activity costs	-	13,955	-	13,955
Grants payable (note 7)	-	32,250	-	32,250
Recruitment costs	-	-	70	70
Depreciation	-	-	5,876	5,876
<b>Sub-total</b>	<b>19,969</b>	<b>160,279</b>	<b>45,196</b>	<b>225,444</b>
Allocation of support and governance costs	-	45,196	(45,196)	-
<b>Total expenditure</b>	<b>19,969</b>	<b>205,475</b>	<b>-</b>	<b>225,444</b>

Total governance costs were £1,800 (2020: £1,440).

**Community in Partnership Knowle West**

**Notes to the financial statements**

**For the year ended 31 March 2021**

**6. Total expenditure (continued)**  
**Prior period comparative:**

	Raising funds £	Charitable activities £	Support and governance costs £	2020 £
Staff costs (note 9)	21,792	80,819	23,663	126,274
Bar and café costs	-	15,488	-	15,488
Rent and rates	-	11,459	-	11,459
Utilities	-	21,143	-	21,143
Health and safety	-	3,699	-	3,699
Cleaning	-	1,977	-	1,977
Travel and subsistence	-	-	994	994
Printing, postage and stationery	-	-	1,946	1,946
Advertising	-	-	2,123	2,123
Telephone and broadband	-	-	1,211	1,211
Legal and professional fees	-	-	2,531	2,531
Accountancy costs	-	-	3,636	3,636
Maintenance	-	-	16,428	16,428
IT costs	-	2,663	-	2,663
Insurance	-	-	5,522	5,522
Subscriptions	-	-	1,679	1,679
Bank charges	-	-	710	710
Volunteer gifts and expenses	-	-	741	741
Events and activity costs	-	11,725	-	11,725
Training costs	-	-	297	297
Grants payable (note 7)	-	40,450	-	40,450
Depreciation	-	-	1,726	1,726
Sub-total	21,792	189,423	63,207	274,422
Allocation of support and governance costs	-	63,207	(63,207)	-
Total expenditure	<u>21,792</u>	<u>252,630</u>	<u>-</u>	<u>274,422</u>

**7. Grants payable**

	2021 £	2020 £
Grants payable to institutions:		
Knowle West Media Centre	<u>32,250</u>	<u>40,450</u>

# Community in Partnership Knowle West

## Notes to the financial statements

For the year ended 31 March 2021

### 8. Net movement in funds

This is stated after charging:

	2021 £	2020 £
Depreciation	5,876	1,726
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiners' remuneration:		
▪ Independent examination (including VAT)	<u>1,800</u>	<u>1,440</u>

### 9. Staff costs and numbers

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	123,889	119,563
Social security costs	654	5,338
Pension costs	<u>1,360</u>	<u>1,373</u>
	<u>125,903</u>	<u>126,274</u>

No employee earned more than £60,000 during the year (2020: £nil).

The key management personnel of the charitable company comprise the Trustees. The trustees do not receive any remuneration for their role.

	2021 No.	Restated 2020 No.
Average head count	<u>11.8</u>	<u>12.8</u>

### 10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

# Community in Partnership Knowle West

## Notes to the financial statements

For the year ended 31 March 2021

### 11. Tangible fixed assets

	Short leasehold property £	Property improvements £	Furniture and fittings £	Equipment £	Total £
<b>Cost</b>					
At 1 April 2020	75,000	94,464	120,557	2,425	<b>292,446</b>
Additions in year	-	79,942	40	3,577	<b>83,559</b>
Disposals in year	-	(94,464)	-	-	<b>(94,464)</b>
At 31 March 2021	<b>75,000</b>	<b>79,942</b>	<b>120,597</b>	<b>6,002</b>	<b>281,541</b>
<b>Depreciation</b>					
At 1 April 2020	25,760	94,464	109,557	1,738	<b>231,519</b>
Charge for the year	1,120	2,958	1,380	418	<b>5,876</b>
On disposals	-	(94,464)	-	-	<b>(94,464)</b>
At 31 March 2021	<b>26,880</b>	<b>2,958</b>	<b>110,937</b>	<b>2,156</b>	<b>142,931</b>
<b>Net book value</b>					
At 31 March 2021	<b>48,120</b>	<b>76,984</b>	<b>9,660</b>	<b>3,846</b>	<b>138,610</b>
At 31 March 2020	<b>49,240</b>	<b>-</b>	<b>11,000</b>	<b>687</b>	<b>60,927</b>

### 12. Stock

	2021 £	2020 £
Bar stock	-	3,624

### 13. Debtors

	2021 £	2020 £
Trade debtors	13,099	18,186
Prepayments	-	1,001
Other debtors	222	-
	<b>13,321</b>	<b>19,187</b>

**Community in Partnership Knowle West**

**Notes to the financial statements**

**For the year ended 31 March 2021**

**14. Creditors : amounts due within 1 year**

	<b>2021</b>	2020
	<b>£</b>	<b>£</b>
Trade creditors	<b>475</b>	5,358
Accruals	<b>3,345</b>	7,348
Other creditors	<b>4,289</b>	4,480
Other taxation and social security	<b>-</b>	1,864
	<b><u>8,109</u></b>	<b><u>19,050</u></b>

**15. Analysis of net assets between funds**

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	104,931	-	33,679	<b>138,610</b>
Current assets	67,652	13,641	62,416	<b>143,709</b>
Current liabilities	<u>-</u>	<u>-</u>	<u>(8,109)</u>	<b><u>(8,109)</u></b>
<b>Net assets at 31 March 2021</b>	<b><u>172,583</u></b>	<b><u>13,641</u></b>	<b><u>87,986</u></b>	<b><u>274,210</u></b>

	Restricted funds £	Designated funds £	General funds £	Total funds £
<b>Prior period comparative</b>				
Tangible fixed assets	49,240	-	11,687	<b>60,927</b>
Current assets	20,811	10,230	42,274	<b>73,315</b>
Current liabilities	<u>-</u>	<u>-</u>	<u>(19,050)</u>	<b><u>(19,050)</u></b>
<b>Net assets at 31 March 2020</b>	<b><u>70,051</u></b>	<b><u>10,230</u></b>	<b><u>34,911</u></b>	<b><u>115,192</u></b>

# Community in Partnership Knowle West

## Notes to the financial statements

For the year ended 31 March 2021

### 16. Movements in funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2021 £
<b>Restricted funds</b>					
<b>Capital</b>					
KWDT Core	49,240	-	(1,120)	-	48,120
Property improvements fund	-	69,692	(2,610)	-	67,082
<b>Revenue</b>					
Hearts and Stars	2,239	-	-	-	2,239
Friends of Filwood	9,577	2,000	-	(2,000)	9,577
Filwood Fantastic	8,995	89,916	(60,161)	-	38,750
Impact fund	-	9,780	(3,365)	-	6,415
BCC community gatherings	-	400	-	-	400
<b>Total restricted funds</b>	<b>70,051</b>	<b>171,788</b>	<b>(67,256)</b>	<b>(2,000)</b>	<b>172,583</b>
<b>Unrestricted funds</b>					
<i>Designated funds:</i>					
Redundancy fund	10,230	-	-	3,411	13,641
<b>Total designated funds</b>	<b>10,230</b>	<b>-</b>	<b>-</b>	<b>3,411</b>	<b>13,641</b>
General funds	34,911	212,674	(158,188)	(1,411)	87,986
<b>Total unrestricted funds</b>	<b>45,141</b>	<b>212,674</b>	<b>(158,188)</b>	<b>2,000</b>	<b>101,627</b>
<b>Total funds</b>	<b>115,192</b>	<b>384,462</b>	<b>(225,444)</b>	<b>-</b>	<b>274,210</b>

### Purposes of restricted funds

KWDT Core	This is funding for future lease amortisation.
Property improvements fund	Funding received for ongoing building repairs and future depreciation.
Hearts and Stars	This is for an annual awards ceremony to recognise local heroes, which was revived in June 2017, but missed 2019 and 2020.
Friends of Filwood	This is a fund to develop a membership scheme. The transfer out of this fund represents the purchase of fixed assets.
Filwood Fantastic	This is a fund for a community led creative and regeneration project, involving several arts and cultural programmes for the local community.

## Community in Partnership Knowle West

### Notes to the financial statements

#### For the year ended 31 March 2021

#### 16. Movements in funds (continued)

##### Purposes of restricted funds (continued)

Impact fund This grant is to support our Springboard Training Programme.

BCC community gatherings To support community groups to hold meetings.

##### Purposes of designated funds

Redundancy fund The trustees have agreed to set up a designated fund to provide for the redundancy costs of eligible employees which has been increased in line with their entitlements as at 31 March 2021.

##### Prior period comparative

	At 1 April 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2020 £
<b>Restricted funds</b>					
KWDT Core - Capital	50,360	-	(1,120)	-	49,240
Community gatherings	400	400	(800)	-	-
Hearts and Stars	1,739	500	-	-	2,239
Senior citizens' party	344	-	(344)	-	-
Knowle West Alliance (KWA)	2,450	-	(2,450)	-	-
Knowle West Fest	-	4,500	(4,500)	-	-
Friends of Filwood	-	15,277	(5,700)	-	9,577
Filwood Fantastic	-	101,051	(92,056)	-	8,995
Impact fund	-	2,445	(2,445)	-	-
Crazy golf	-	14,560	(3,380)	(11,180)	-
<b>Total restricted funds</b>	<b>55,293</b>	<b>138,733</b>	<b>(112,795)</b>	<b>(11,180)</b>	<b>70,051</b>
<b>Unrestricted funds</b>					
<i>Designated funds:</i>					
Redundancy fund	8,430	1,800	-	-	10,230
General funds	27,162	158,196	(161,627)	11,180	34,911
<b>Total unrestricted funds</b>	<b>35,592</b>	<b>159,996</b>	<b>(161,627)</b>	<b>11,180</b>	<b>45,141</b>
<b>Total funds</b>	<b>90,885</b>	<b>298,729</b>	<b>(274,422)</b>	<b>-</b>	<b>115,192</b>

## Community in Partnership Knowle West

### Notes to the financial statements

#### For the year ended 31 March 2021

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##### 17. Related party transactions

There were no related party transactions in the current or prior year.

##### 18. Capital commitments

At 31 March 2021, capital expenditure commitments were as follows:

	2021 £	2020 £
<i>Contracted but not provided for in the accounts:</i>		
Sports Hall refurbishment	150,000	-
Window replacements	15,000	-
	<u>165,000</u>	<u>-</u>

The above commitments are to be funded through capital restricted funds carried forward, contributions from general reserves and confirmed restricted funding which will be recognised in future periods.