

Company no. 03301167  
Charity no. 1079436

**Community in Partnership Knowle West**  
**Report and Unaudited Financial**  
**Statements**  
**31 March 2022**

## Community in Partnership Knowle West

### Reference and administrative details

For the year ended 31 March 2022

---

|  |  |             |         |                   |  |                 |  |                      |  |               |                           |            |  |            |  |               |  |           |  |           |                         |
|--|--|-------------|---------|-------------------|--|-----------------|--|----------------------|--|---------------|---------------------------|------------|--|------------|--|---------------|--|-----------|--|-----------|-------------------------|
| <b>Company number</b>                            | 03301167   |             |         |                   |  |                 |  |                      |  |               |                           |            |  |            |  |               |  |           |  |           |                         |
| <b>Charity number</b>                            | 1079436  |             |         |                   |  |                 |  |                      |  |               |                           |            |  |            |  |               |  |           |  |           |                         |
| <b>Registered office and operational address</b> | Filwood Community Centre<br>Barnstaple Rd<br>Knowle West<br>Bristol<br>BS4 1JP   |             |         |                   |  |                 |  |                      |  |               |                           |            |  |            |  |               |  |           |  |           |                         |
| <b>Trustees</b>                                  | <p>Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:</p> <table><tr><td>David Jones</td><td>(Chair)</td></tr><tr><td>Victoria Beckwith</td><td></td></tr><tr><td>Catherine Bruce</td><td></td></tr><tr><td>Bryony Daybell-Jones</td><td></td></tr><tr><td>Gaye Ellacott</td><td>(appointed 3 August 2021)</td></tr><tr><td>Bob Fisher</td><td></td></tr><tr><td>Lisa Guppy</td><td></td></tr><tr><td>Kenneth Jones</td><td></td></tr><tr><td>Alan Mogg</td><td></td></tr><tr><td>Ann Smith</td><td>(resigned 22 July 2021)</td></tr></table> | David Jones | (Chair) | Victoria Beckwith |  | Catherine Bruce |  | Bryony Daybell-Jones |  | Gaye Ellacott | (appointed 3 August 2021) | Bob Fisher |  | Lisa Guppy |  | Kenneth Jones |  | Alan Mogg |  | Ann Smith | (resigned 22 July 2021) |
| David Jones                                      | (Chair)  |             |         |                   |  |                 |  |                      |  |               |                           |            |  |            |  |               |  |           |  |           |                         |
| Victoria Beckwith                                |  |             |         |                   |  |                 |  |                      |  |               |                           |            |  |            |  |               |  |           |  |           |                         |
| Catherine Bruce                                  |  |             |         |                   |  |                 |  |                      |  |               |                           |            |  |            |  |               |  |           |  |           |                         |
| Bryony Daybell-Jones                             |  |             |         |                   |  |                 |  |                      |  |               |                           |            |  |            |  |               |  |           |  |           |                         |
| Gaye Ellacott                                    | (appointed 3 August 2021)  |             |         |                   |  |                 |  |                      |  |               |                           |            |  |            |  |               |  |           |  |           |                         |
| Bob Fisher                                       |  |             |         |                   |  |                 |  |                      |  |               |                           |            |  |            |  |               |  |           |  |           |                         |
| Lisa Guppy                                       |  |             |         |                   |  |                 |  |                      |  |               |                           |            |  |            |  |               |  |           |  |           |                         |
| Kenneth Jones                                    |  |             |         |                   |  |                 |  |                      |  |               |                           |            |  |            |  |               |  |           |  |           |                         |
| Alan Mogg  |  |             |         |                   |  |                 |  |                      |  |               |                           |            |  |            |  |               |  |           |  |           |                         |
| Ann Smith  | (resigned 22 July 2021)  |             |         |                   |  |                 |  |                      |  |               |                           |            |  |            |  |               |  |           |  |           |                         |
| <b>Bankers</b>                                   | Lloyds TSB Bank plc<br>284 Wells Rd<br>Knowle<br>Bristol<br>BS4 2PY  |             |         |                   |  |                 |  |                      |  |               |                           |            |  |            |  |               |  |           |  |           |                         |
| <b>Solicitors</b>                                | Meade King LLP<br>Springfield House<br>45 Welsh Back<br>Bristol<br>BS1 4AG   |             |         |                   |  |                 |  |                      |  |               |                           |            |  |            |  |               |  |           |  |           |                         |
| <b>Independent examiners</b>                     | Godfrey Wilson Limited<br>Chartered accountants and statutory auditors<br>5th Floor Mariner House<br>62 Prince Street<br>Bristol<br>BS1 4QD  |             |         |                   |  |                 |  |                      |  |               |                           |            |  |            |  |               |  |           |  |           |                         |

## **Community in Partnership Knowle West**

### **Report of the trustees**

#### **For the year ended 31 March 2022**

---

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 2022. 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. Minor alterations to the governing document were registered at Companies House on 12 March 2022, concerning the appointment and retirement of trustees.

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

The board of trustees has up to 15 members, of whom at least four 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.

## **Community in Partnership Knowle West**

### **Report of the trustees**

#### **For the year ended 31 March 2022**

---

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.

#### **Activity and users**

The Covid closedown for community centres extended into the first quarter of the year, and as restrictions were lifted some of our user groups bounced back quickly, some took time to return, and sadly some were unable to re-open.

Taking a view over the last two years, we have lost eight regular groups, and gained eight new ones, including dance groups, a community baking group, and a weekly veterinary service.

The number of users each quarter since July 2021 has levelled out at about 700 people attending weekly groups and 1,800 attending one off events; these numbers are still below pre-pandemic levels.

#### **Projects**

The Filwood Fantastic project (supported by Creative Civic Change and the Bristol Imagination Fund) returned to full function during the year with a public event each month as well as the continuing programme of local creative groups.

Highlights included performances by the Bristol Paraorchestra, Carol Singing and a Winter Wander with Christmas lights in December, comedy nights in January, and lots more music, dancing, and welcome events through the year.

The monthly Filwood Community Outdoor Market re-opened in May 2021, with some sessions moving into the Centre in bad weather.

The Springboard personal development programme also restarted during the year, providing both formal and informal training for adults of all ages.

#### **Partnerships and events**

We continued our support of the Knowle West Alliance and our links with its member organisations, especially the Knowle West Media Centre in the Filwood Fantastic project.

Fewer events were held as people generally were reluctant to attend larger gatherings, but a few took place later in the year such as a Gospel Concert, a Carers' Event, and a World Cafe arranged by the Mutual Gain organisation.

#### **Tenants and licensees**

The three shop tenants were able to re-open for business, and all the licensee tenants continued their various operations, including Bristol Drugs project, St Mungos, Education First, and Agile Homes.

## **Community in Partnership Knowle West**

### **Report of the trustees**

#### **For the year ended 31 March 2022**

---

##### **Governance**

Trustees' meetings returned to the traditional in-person format, enabling all board members to attend.

An AGM was held in November 2021 to receive reports on both of the previous years, to confirm the appointment of the new trustee co-opted earlier in the year, and to agree minor changes to the constitution proposed by the trustees.

By arranging an event that included some entertainment and the AGM of a neighbouring community organisation as well as our own, we gained a sizeable increase in the attendance at both AGMs.

##### **Refurbishment programme**

Our plans for the year included two major projects for which funds were already promised, and both of these were completed with only minor disruption to user groups. We are most grateful to both of these funders for the huge improvement their support has enabled.

First off were new double glazed windows on the front wing of the Centre, provided by a grant from the Enover Foundation.

Then the Sports Hall refurbishment was completed in June 2022 with a grant from Sports England. This included new windows, re-roofing, and all new changing rooms and toilets.

Minor improvements continued, such as replacement LED lighting and alterations to the building to improve access for those with disabilities.

##### **Staff and volunteers**

All of our furloughed staff came back to work, and two new appointments were made to cover those who had left in the first year of Covid - a bar supervisor, and a part time duty officer to cope with severe problems of anti social behaviour which were spilling over from the street into the Centre.

Several volunteers now help in the garden, and also in the IT training suite, and the payback teams continue to do a great job of keeping the Centre grounds tidy.

##### **Thanks**

The trustees wish to thank the staff and volunteers for their hard work through the year, and for all those who encouraged and supported our work in many different ways.

We are also extremely grateful for the financial support of our grant funders, including Bristol City Council through the Bristol Impact Fund. The Council have also renewed our lease of the Centre on a 25 year basis, which enables us to seek grants for the capital expenditure needed to continue the refurbishment programme.

## **Community in Partnership Knowle West**

### **Report of the trustees**

#### **For the year ended 31 March 2022**

---

##### **Financial review**

The charity made a surplus for the year of £73,721 compared to a surplus of £159,018 in 2021. There was an unrestricted deficit of £21,136 after transfers and a restricted surplus of £94,857 after transfers. The unrestricted deficit has been subtracted from the unrestricted reserves brought forward of £101,627.

The charity had net assets of £347,931 at 31 March 2022, of which £80,491 are held in unrestricted reserves.

The main funders were Bristol City Council, who provided £72,986 (2021: £74,123) of grants for Covid support and several specific projects (see note 4), and Sport England which paid £111,828 (2021: £Nil) for the refurbishment work.

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

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.

This surplus carried forward, plus the grant from Sports England, enabled the work on the Sports Hall to be completed as well as some minor works, adding £159,000 to the value of the building improvements. 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 from Bristol City Council, and the cost of the improvements will be spread over the life of the lease in the form of increased depreciation charges.

##### **Reserves**

The free reserves of the charitable company (total unrestricted funds less designated funds less unrestricted funds held as fixed assets) at 31 March 2022 is a surplus of £6,304. The trustees' reserves policy is to hold in free reserves between three and six months of unrestricted expenditure. Based on 2021/22 expenditure, this would give a free reserves target of between £46k and £92k. In order to rebuild towards this target, each budget for the next three years will be drawn up to aim for a small surplus. The trustees have also put in place various measures in the post year end period, as set out in accounting policy 1(b), to work towards restoring the reserves position.

##### **Plans for 2022/23**

A new Chief Operating Officer has been appointed, with extensive experience of managing large leisure and commercial buildings, and has begun the processes of improving our efficiencies and increasing our business income.

Further planning work on the refurbishment programme is being done in preparation for major funding bids and we expect a reply on the first of these by the autumn of 2022.

The Filwood Fantastic programme of arts and cultural events will continue, as funding has been granted by Bristol City Council for the coming year.

## **Community in Partnership Knowle West**

### **Report of the trustees**

#### **For the year ended 31 March 2022**

---

More work to improve energy efficiency is planned, and we are grateful for an offer of a free solar panel installation.

#### **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).

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 13 September 2022 and signed on their behalf by

*D T 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 2022, which are set out on pages 8 to 23.

#### **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: 15 September 2022

**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 2022

|                                    | Note | Restricted<br>£       | Unrestricted<br>£    | 2022<br>Total<br>£           | 2021<br>Total<br>£    |
|------------------------------------|------|-----------------------|----------------------|------------------------------|-----------------------|
| <b>Income from:</b>                |      |                       |                      |                              |                       |
| Donations and legacies             | 3    | -                     | 3,512                | <b>3,512</b>                 | 46,085                |
| Charitable activities:             |      |                       |                      |                              |                       |
| Grants                             | 4    | 214,359               | 16,781               | <b>231,140</b>               | 279,831               |
| Events                             |      | -                     | 2,215                | <b>2,215</b>                 | -                     |
| Fundraising                        |      | -                     | 525                  | <b>525</b>                   | -                     |
| Hire of rooms                      |      | -                     | 105,804              | <b>105,804</b>               | 51,835                |
| Other trading activities:          |      |                       |                      |                              |                       |
| Bar income                         |      | -                     | 10,264               | <b>10,264</b>                | 353                   |
| Investments:                       |      |                       |                      |                              |                       |
| Rental property income             |      | -                     | 17,536               | <b>17,536</b>                | 6,344                 |
| Bank interest receivable           |      | -                     | 4                    | <b>4</b>                     | 14                    |
| <b>Total income</b>                |      | <u>214,359</u>        | <u>156,641</u>       | <u><b>371,000</b></u>        | <u>384,462</u>        |
| <b>Expenditure on:</b>             |      |                       |                      |                              |                       |
| Raising funds                      |      | -                     | 32,791               | <b>32,791</b>                | 19,969                |
| Charitable activities              |      | <u>119,502</u>        | <u>144,986</u>       | <u><b>264,488</b></u>        | <u>205,475</u>        |
| <b>Total expenditure</b>           | 6    | <u>119,502</u>        | <u>177,777</u>       | <u><b>297,279</b></u>        | <u>225,444</u>        |
| <b>Net income / (expenditure)</b>  |      | 94,857                | (21,136)             | <b>73,721</b>                | 159,018               |
| Transfers between funds            |      | <u>-</u>              | <u>-</u>             | <u>-</u>                     | <u>-</u>              |
| <b>Net movement in funds</b>       | 8    | 94,857                | (21,136)             | <b>73,721</b>                | 159,018               |
| <b>Reconciliation of funds:</b>    |      |                       |                      |                              |                       |
| Total funds brought forward        |      | <u>172,583</u>        | <u>101,627</u>       | <u><b>274,210</b></u>        | <u>115,192</u>        |
| <b>Total funds carried forward</b> |      | <u><u>267,440</u></u> | <u><u>80,491</u></u> | <u><u><b>347,931</b></u></u> | <u><u>274,210</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 2022

|  | Note | £               | 2022<br>£      | 2021<br>£      |
|--|------|-----------------|----------------|----------------|
| <b>Fixed assets</b>                          |      |                 |                |                |
| Tangible assets                              | 11   |                 | <u>286,624</u> | <u>138,610</u> |
| <b>Current assets</b>                        |      |                 |                |                |
| Stock  | 12   | 1,772           |                | -              |
| Debtors                                      | 13   | 8,869           |                | 13,321         |
| Cash at bank and in hand                     |      | <u>77,587</u>   |                | <u>130,388</u> |
|  |      | 88,228          |                | 143,709        |
| <b>Liabilities</b>                           |      |                 |                |                |
| Creditors: amounts falling due within 1 year | 14   | <u>(26,921)</u> |                | <u>(8,109)</u> |
| <b>Net current assets</b>                    |      |                 | <u>61,307</u>  | <u>135,600</u> |
| <b>Net assets</b>                            | 15   |                 | <u>347,931</u> | <u>274,210</u> |
| <b>Funds</b>                                 | 16   |                 |                |                |
| Restricted funds                             |      |                 |                |                |
| Capital                                      |      |                 | 221,297        | 115,202        |
| Revenue                                      |      |                 | 46,143         | 57,381         |
| Unrestricted funds                           |      |                 |                |                |
| Designated funds                             |      |                 | 8,861          | 13,641         |
| General funds                                |      |                 | <u>71,630</u>  | <u>87,986</u>  |
| <b>Total charity funds</b>                   |      |                 | <u>347,931</u> | <u>274,210</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 13 September 2022 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 2022**

---

#### **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 is continuing to have an impact on the economy, which is still affecting the charity.

Since reopening its Centre to all activities, income from room hire has not yet fully recovered to pre-pandemic levels. However the grants from last year that were reserved for use in the first half of 2022/23 are being used to support the work.

The trustees have considered the impact of this issue on the charity's current and future financial position and have recruited a Chief Operating Officer with the experience required to control costs and increase earned income. The Fundraising Manager has already been able to obtain long term grants towards core costs as well as funding to continue our programme of arts and cultural activities.

The charity was below its reserves target at the year end, but the trustees consider that the measures put in place will enable the charity to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved, and begin the process of rebuilding the reserves.

##### **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.

## Community in Partnership Knowle West

### Notes to the financial statements

#### For the year ended 31 March 2022

---

##### **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.

##### **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 | Straight line over the life of the lease |
| Property improvements      | Straight line over the life of the lease |
| Furniture and equipment    | 25% straight line                        |

Items of equipment are capitalised where the purchase price exceeds £1,000.

## Community in Partnership Knowle West

### Notes to the financial statements

#### For the year ended 31 March 2022

---

**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.

**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 charitable 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 2022

### 2. Prior period comparatives: statement of financial activities

|                                   | Restricted<br>£ | Unrestricted<br>£ | 2021<br>Total<br>£ |
|-----------------------------------|-----------------|-------------------|--------------------|
| <b>Income from:</b>               |                 |                   |                    |
| <i>Donations and legacies</i>     | -               | 46,085            | <b>46,085</b>      |
| <i>Charitable activities:</i>     |                 |                   |                    |
| Grants                            | 171,788         | 108,043           | <b>279,831</b>     |
| Hire of rooms                     | -               | 51,835            | <b>51,835</b>      |
| <i>Other trading activities:</i>  |                 |                   |                    |
| Bar income                        | -               | 353               | <b>353</b>         |
| <i>Investments:</i>               |                 |                   |                    |
| Rental property income            | -               | 6,344             | <b>6,344</b>       |
| Bank interest receivable          | -               | 14                | <b>14</b>          |
| <b>Total income</b>               | <b>171,788</b>  | <b>212,674</b>    | <b>384,462</b>     |
| <b>Expenditure on:</b>            |                 |                   |                    |
| Raising funds                     | -               | 19,969            | <b>19,969</b>      |
| Charitable activities             | 67,256          | 138,219           | <b>205,475</b>     |
| <b>Total expenditure</b>          | <b>67,256</b>   | <b>158,188</b>    | <b>225,444</b>     |
| <b>Net income / (expenditure)</b> | <b>104,532</b>  | <b>54,486</b>     | <b>159,018</b>     |
| Transfers between funds           | (2,000)         | 2,000             | -                  |
| <b>Net movement in funds</b>      | <b>102,532</b>  | <b>56,486</b>     | <b>159,018</b>     |

### 3. Donations

|                                  | Restricted<br>£ | Unrestricted<br>£ | 2022<br>Total<br>£ | 2021<br>Total<br>£ |
|----------------------------------|-----------------|-------------------|--------------------|--------------------|
| Donations                        | -               | 626               | <b>626</b>         | 207                |
| Coronavirus Job Retention Scheme | -               | 2,886             | <b>2,886</b>       | 45,878             |
|                                  | <b>-</b>        | <b>3,512</b>      | <b>3,512</b>       | <b>46,085</b>      |

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 2022

#### 4. Grants

|                           | Restricted<br>£       | Unrestricted<br>£    | 2022<br>Total<br>£           |
|---------------------------|-----------------------|----------------------|------------------------------|
| <b>Grants &gt; £5,000</b> |                       |                      |                              |
| Sport England             | 111,828               | -                    | <b>111,828</b>               |
| Bristol City Council      | 56,986                | 16,000               | <b>72,986</b>                |
| Creative Civic Change     | 30,866                | -                    | <b>30,866</b>                |
| School for Social SESF    | 12,000                | -                    | <b>12,000</b>                |
| <b>Grants &lt; £5,000</b> | <u>2,679</u>          | <u>781</u>           | <u><b>3,460</b></u>          |
| <b>Total grants</b>       | <u><u>214,359</u></u> | <u><u>16,781</u></u> | <u><u><b>231,140</b></u></u> |

#### Prior period comparative:

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

#### 5. Government grants

The charitable company receives government grants, defined as funding from Sports England, 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 2022 was £184,815 (2021: £120,008). There are no unfulfilled conditions or contingencies attaching to these grants in 2021/22.

# Community in Partnership Knowle West

## Notes to the financial statements

For the year ended 31 March 2022

### 6. Total expenditure

|  | Raising<br>funds<br>£ | Charitable<br>activities<br>£ | Support and<br>governance<br>costs<br>£ | 2022<br>Total<br>£ |
|--|-----------------------|-------------------------------|---|--------------------|
| Staff costs (note 9)                       | 32,791                | 107,167                       | 29,230                                  | 169,188            |
| Bar and café costs                         | -                     | 4,586                         | -                                       | 4,586              |
| Rent and rates                             | -                     | 6,039                         | -                                       | 6,039              |
| Utilities                                  | -                     | 25,067                        | -                                       | 25,067             |
| Health and safety                          | -                     | 3,755                         | -                                       | 3,755              |
| Cleaning                                   | -                     | 1,234                         | -                                       | 1,234              |
| Travel and subsistence                     | -                     | -                             | 813                                     | 813                |
| Printing, postage and stationery           | -                     | -                             | 1,780                                   | 1,780              |
| Advertising                                | -                     | -                             | 1,130                                   | 1,130              |
| Telephone and broadband                    | -                     | 1,207                         | -                                       | 1,207              |
| Legal and professional fees                | -                     | -                             | 2,665                                   | 2,665              |
| Accountancy costs                          | -                     | -                             | 3,388                                   | 3,388              |
| Maintenance                                | -                     | -                             | 7,267                                   | 7,267              |
| IT costs                                   | -                     | 4,181                         | -                                       | 4,181              |
| Insurance                                  | -                     | -                             | 4,690                                   | 4,690              |
| Subscriptions                              | -                     | -                             | 2,307                                   | 2,307              |
| Bank charges                               | -                     | -                             | 329                                     | 329                |
| Bad debts                                  | -                     | 2,821                         | -                                       | 2,821              |
| Volunteer gifts and expenses               | -                     | -                             | 85                                      | 85                 |
| Events and activity costs                  | -                     | 21,993                        | -                                       | 21,993             |
| Grants payable (note 7)                    | -                     | 20,794                        | -                                       | 20,794             |
| Recruitment costs                          | -                     | -                             | 790                                     | 790                |
| Depreciation                               | -                     | -                             | 11,170                                  | 11,170             |
| <b>Sub-total</b>                           | 32,791                | 198,844                       | 65,644                                  | 297,279            |
| Allocation of support and governance costs | -                     | 65,644                        | (65,644)                                | -                  |
| <b>Total expenditure</b>                   | <b>32,791</b>         | <b>264,488</b>                | <b>-</b>                                | <b>297,279</b>     |

Total governance costs were £2,400 (2021: £1,800).



# Community in Partnership Knowle West

## Notes to the financial statements

For the year ended 31 March 2022

### 6. Total expenditure (continued)

Prior period comparative:

|  | Raising<br>funds<br>£ | Charitable<br>activities<br>£ | Support and<br>governance<br>costs<br>£ | 2021<br>Total<br>£ |
|--|-----------------------|-------------------------------|---|--------------------|
| 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              |
| Sub-total                                  | 19,969                | 160,279                       | 45,196                                  | 225,444            |
| Allocation of support and governance costs | -                     | 45,196                        | (45,196)                                | -                  |
| Total expenditure                          | <u>19,969</u>         | <u>205,475</u>                | <u>-</u>                                | <u>225,444</u>     |

### 7. Grants payable

|                                 | 2022<br>£     | 2021<br>£     |
|---------------------------------|---------------|---------------|
| Grants payable to institutions: |               |               |
| Knowle West Media Centre        | <u>20,794</u> | <u>32,250</u> |

## Community in Partnership Knowle West

### Notes to the financial statements

#### For the year ended 31 March 2022

##### 8. Net movement in funds

This is stated after charging:

|   | 2022<br>£ | 2021<br>£ |
|---|-----------|-----------|
| Depreciation                              | 11,170    | 5,876     |
| Trustees' remuneration                    | Nil       | Nil       |
| Trustees' reimbursed expenses             | Nil       | Nil       |
| Independent examiners' remuneration:      |           |           |
| ▪ Independent examination (including VAT) | 2,400     | 1,800     |

##### 9. Staff costs and numbers

Staff costs were as follows:

|                       | 2022<br>£ | 2021<br>£ |
|-----------------------|-----------|-----------|
| Salaries and wages    | 163,842   | 123,889   |
| Social security costs | 3,495     | 654       |
| Pension costs         | 1,851     | 1,360     |
|                       | 169,188   | 125,903   |

No employee earned more than £60,000 during the year (2021: £nil).

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

|                    | 2022<br>No. | 2021<br>No. |
|--------------------|-------------|-------------|
| Average head count | 13.4        | 11.8        |

##### 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 2022

### 11. Tangible fixed assets

|  | Short<br>leasehold<br>property<br>£ | Property<br>improvements<br>£ | Furniture and<br>fittings<br>£ | Equipment<br>£ | Total<br>£     |
|--|-------------------------------------|-------------------------------|--------------------------------|----------------|----------------|
| <b>Cost</b>                                |                                     |                               |                                |                |                |
| At 1 April 2021                            | 75,000                              | 79,942                        | 120,597                        | 6,002          | <b>281,541</b> |
| Additions in year                          | -                                   | 159,184                       | -                              | -              | <b>159,184</b> |
| At 31 March 2022                           | <b>75,000</b>                       | <b>239,126</b>                | <b>120,597</b>                 | <b>6,002</b>   | <b>440,725</b> |
| <b>Depreciation</b>                        |                                     |                               |                                |                |                |
| At 1 April 2021                            | 26,880                              | 2,958                         | 110,937                        | 2,156          | <b>142,931</b> |
| Charge for the year                        | 1,120                               | 6,027                         | 2,785                          | 1,238          | <b>11,170</b>  |
| At 31 March 2022                           | <b>28,000</b>                       | <b>8,985</b>                  | <b>113,722</b>                 | <b>3,394</b>   | <b>154,101</b> |
| <b>Net book value<br/>At 31 March 2022</b> | <b>47,000</b>                       | <b>230,141</b>                | <b>6,875</b>                   | <b>2,608</b>   | <b>286,624</b> |
| At 31 March 2021                           | 48,120                              | 76,984                        | 9,660                          | 3,846          | 138,610        |

### 12. Stock

|           | 2022<br>£    | 2021<br>£ |
|-----------|--------------|-----------|
| Bar stock | <b>1,772</b> | -         |

### 13. Debtors

|               | 2022<br>£    | 2021<br>£ |
|---------------|--------------|-----------|
| Trade debtors | <b>8,624</b> | 13,099    |
| Other debtors | <b>245</b>   | 222       |
|               | <b>8,869</b> | 13,321    |

Community in Partnership Knowle West

Notes to the financial statements

For the year ended 31 March 2022

14. Creditors : amounts due within 1 year

|                                    | 2022<br>£     | 2021<br>£    |
|------------------------------------|---------------|--------------|
| Trade creditors                    | 10,576        | 475          |
| Accruals                           | 11,809        | 3,345        |
| Other creditors                    | 4,533         | 4,289        |
| Other taxation and social security | 3             | -            |
|                                    | <b>26,921</b> | <b>8,109</b> |

15. Analysis of net assets between funds

|                                    | Restricted<br>funds<br>£ | Designated<br>funds<br>£ | General<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|--------------------------|--------------------------|-----------------------|---------------------|
| Tangible fixed assets              | 221,298                  | -                        | 65,326                | 286,624             |
| Current assets                     | 46,142                   | 8,861                    | 33,225                | 88,228              |
| Current liabilities                | -                        | -                        | (26,921)              | (26,921)            |
| <b>Net assets at 31 March 2022</b> | <b>267,440</b>           | <b>8,861</b>             | <b>71,630</b>         | <b>347,931</b>      |
| <b>Prior period comparative</b>    |                          |                          |                       |                     |
|                                    | Restricted<br>funds<br>£ | Designated<br>funds<br>£ | General<br>funds<br>£ | Total<br>funds<br>£ |
| Tangible fixed assets              | 104,931                  | -                        | 33,679                | 138,610             |
| Current assets                     | 67,652                   | 13,641                   | 62,416                | 143,709             |
| Current liabilities                | -                        | -                        | (8,109)               | (8,109)             |
| <b>Net assets at 31 March 2021</b> | <b>172,583</b>           | <b>13,641</b>            | <b>87,986</b>         | <b>274,210</b>      |

## Community in Partnership Knowle West

### Notes to the financial statements

For the year ended 31 March 2022

#### 16. Movements in funds

|                                 | At 1 April<br>2021<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>between<br>funds<br>£ | At 31 March<br>2022<br>£ |
|---------------------------------|-------------------------|----------------|------------------|------------------------------------|--------------------------|
| <b>Restricted funds</b>         |                         |                |                  |                                    |                          |
| <b>Capital</b>                  |                         |                |                  |                                    |                          |
| KWDT Core                       | 48,120                  | -              | (1,120)          | -                                  | <b>47,000</b>            |
| Property improvements fund      | 67,082                  | 111,828        | (4,613)          | -                                  | <b>174,297</b>           |
| <b>Revenue</b>                  |                         |                |                  |                                    |                          |
| Hearts and Stars                | 2,239                   | -              | -                | -                                  | <b>2,239</b>             |
| Friends of Filwood              | 9,577                   | -              | (9,577)          | -                                  | -                        |
| Filwood Fantastic               | 38,750                  | 47,666         | (66,416)         | -                                  | <b>20,000</b>            |
| Springboard (Impact fund)       | 6,415                   | 7,335          | (11,916)         | -                                  | <b>1,834</b>             |
| BCC community gatherings        | 400                     | 400            | (800)            | -                                  | -                        |
| PCT training                    | -                       | 600            | (600)            | -                                  | -                        |
| Bristol Museum                  | -                       | 3,000          | (3,000)          | -                                  | -                        |
| Sustainable Redland             | -                       | 479            | (242)            | -                                  | <b>237</b>               |
| BCC CIL Funding                 | -                       | 10,333         | -                | -                                  | <b>10,333</b>            |
| School for Social SESF          | -                       | 12,000         | (2,000)          | -                                  | <b>10,000</b>            |
| Bristol Impact Fund 2022        | -                       | 20,718         | (19,218)         | -                                  | <b>1,500</b>             |
| <b>Total restricted funds</b>   | <b>172,583</b>          | <b>214,359</b> | <b>(119,502)</b> | <b>-</b>                           | <b>267,440</b>           |
| <b>Unrestricted funds</b>       |                         |                |                  |                                    |                          |
| <i>Designated funds:</i>        |                         |                |                  |                                    |                          |
| Redundancy fund                 | 13,641                  | -              | -                | (4,780)                            | <b>8,861</b>             |
| <b>Total designated funds</b>   | <b>13,641</b>           | <b>-</b>       | <b>-</b>         | <b>(4,780)</b>                     | <b>8,861</b>             |
| General funds                   | 87,986                  | 156,641        | (177,777)        | 4,780                              | <b>71,630</b>            |
| <b>Total unrestricted funds</b> | <b>101,627</b>          | <b>156,641</b> | <b>(177,777)</b> | <b>-</b>                           | <b>80,491</b>            |
| <b>Total funds</b>              | <b>274,210</b>          | <b>371,000</b> | <b>(297,279)</b> | <b>-</b>                           | <b>347,931</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 was missed in 2019, 2020 and 2021. |

## Community in Partnership Knowle West

### Notes to the financial statements

For the year ended 31 March 2022

---

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

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

|                           |   |
|---------------------------|---|
| Friends of Filwood        | This is a fund to develop a membership scheme. Expenditure represents the payment of salaries and incidental equipment and expenses.          |
| Filwood Fantastic         | This is a fund for a community led creative and regeneration project, involving several arts and cultural programmes for the local community. |
| Springboard (Impact fund) | This grant is to support our Springboard Training Programme.  |
| BCC community gatherings  | To support community groups to hold meetings.   |
| PCT training              | This grant was to help pay for staff training events.   |
| Bristol Museum            | This grant was to deliver the art club project.   |
| Sustainable Redland       | This grant was towards the costs of our community garden.   |
| BCC CIL Funding           | This grant is for new computer equipment in our IT training suite, plus costs of installation.  |
| School for Social SESF    | This grant is towards salaries of duty staff covering out-of-office-hours opening times.  |
| Bristol Impact Fund 2022  | This grant is to enable us to increase the Centre's activities by supporting the salaries of our staff.                                       |

##### Purposes of designated funds

|                 |  |
|-----------------|--|
| Redundancy fund | The designated redundancy fund will be 50% of the maximum redundancy obligations of the Charity at the year end. |
|-----------------|--|

Community in Partnership Knowle West

Notes to the financial statements

For the year ended 31 March 2022

16. Movements in funds (continued)

Prior period comparative

|                                 | At 1 April<br>2020<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>between<br>funds<br>£ | At 31 March<br>2021<br>£ |
|---------------------------------|-------------------------|----------------|------------------|------------------------------------|--------------------------|
| <b>Restricted funds</b>         |                         |                |                  |                                    |                          |
| <b>Capital</b>                  |                         |                |                  |                                    |                          |
| KWDT Core                       | 49,240                  | -              | (1,120)          | -                                  | <b>48,120</b>            |
| Property improvements fund      | -                       | 69,692         | (2,610)          | -                                  | <b>67,082</b>            |
| <b>Revenue</b>                  |                         |                |                  |                                    |                          |
| Hearts and Stars                | 2,239                   | -              | -                | -                                  | <b>2,239</b>             |
| Friends of Filwood              | 9,577                   | 2,000          | -                | (2,000)                            | <b>9,577</b>             |
| Filwood Fantastic               | 8,995                   | 89,916         | (60,161)         | -                                  | <b>38,750</b>            |
| Impact fund                     | -                       | 9,780          | (3,365)          | -                                  | <b>6,415</b>             |
| BCC community gatherings        | -                       | 400            | -                | -                                  | <b>400</b>               |
| <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                              | <b>13,641</b>            |
| <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)                            | <b>87,986</b>            |
| <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>           |

## Community in Partnership Knowle West

### Notes to the financial statements

#### For the year ended 31 March 2022

---

##### 17. Related party transactions

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

##### 18. Capital commitments

At 31 March 2022, capital expenditure commitments were as follows:

|   | 2022<br>£ | 2021<br>£      |
|---|-----------|----------------|
| <i>Contracted but not provided for in the accounts:</i> |           |                |
| Sports Hall refurbishment                               | -         | 150,000        |
| Window replacements                                     | -         | 15,000         |
|   | <u>-</u>  | <u>165,000</u> |