

Company no. 03301167  
Charity no. 1079436

**Community in Partnership Knowle West**  
**Report and Unaudited Financial**  
**Statements**  
**31 March 2025**

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## Community in Partnership Knowle West

### Reference and administrative details

For the year ended 31 March 2025

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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:

Xanthe Swift	Chair	(Resigned 12 November 2024)
Laye Babou		
Bryony Daybell-Jones		
Gaye Ellacott		
Bob Fisher		
Lisa Guppy		
David Jones	Chair	(From 10 December 2024)
Alan Mogg		
Kevin Williams		(Appointed 12 November 2024)

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

**Solicitors** Knights  
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 2025**

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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 2025. 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.

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 2025**

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##### **Overview**

Preparations for the Levelling Up funded refurbishment of the Centre continued through the year, aiming for a shutdown at the end of December 2024. Regular Users and Licensees were kept informed of progress and made their own decisions whether to stay to the last minute or to leave earlier. A few smaller users were offered the chance to stay in the Charity's alternative office accommodation, and we helped other users who had difficulty finding a place to go.

Delays in completing contracts for the works meant that the final shutdown came in April and building operations only started in May 2025.

##### **Achievements and performance**

###### **Activity and users**

Long standing community groups continued to attract regular customers, including the Friendship Group, Vet clinic, Boxing group, Karate, Church meetings, and many other groups needing a room for shorter periods.

The number of regular users (mainly attending weekly groups) dropped over the year as we approached shutdown, so the average over the year reduced from 800 in the previous year to 630 in the year 2024/25. The number of people attending one-off events at meetings, parties etc. dropped from a total of 13,400 in the previous year to 10,200 in the year 2024/25.

###### **Projects & Events**

Filwood Fantastic continued its programme of arts & cultural events & workshops supported by the Bristol Impact & Imagination Funds and the Esmée Fairbairn Foundation, with many events on every month.

April saw the start of the Sharing Stories project in partnership with Bristol Museums & Libraries and ACTA, which went on through the year in many different settings.

Summer brought lots of circus workshops and performances in partnership with Circomedia and Circus Skills.

In September we were able to start monthly roller discos in response to the popularity of the trial events last year.

Winter saw the Lights!, Lights!, Lights! Creative Workshops producing giant billboards to display in the city, and the start of weekly dance classes with Everybody Dance Now.

Big events during the year included the Spring Fair, Knowle West Fest, and the Winter Fair, offering live performances, market stalls, activity workshops, and free food.

Transport was provided for trips to the Diaspora Festival, Bristol Museum etc.

Photography, printing, flag making, and other craft activities were run in collaboration with cultural organisations such as Diverse Artists Network, and partner organisations such as Knowle West Media Centre.

The Springboard personal development programme developed through the year and moved into Filwood Library in order to maintain this important service to local residents during the closure of the Centre.

## **Community in Partnership Knowle West**

### **Report of the trustees**

#### **For the year ended 31 March 2025**

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Because of generous grant funding all these events were free of charge - apart from roller disco and yoga which offers low cost, accessible, pay-what-you-can prices, with free tickets available for those who can't afford to pay at all.

#### **Partnerships**

Established working partnerships continued through the year with Knowle West Alliance, Knowle West Media Centre, Bristol City Council, as well as other local groups.

Good cooperation between the Charity and the Council has led to a smooth start to the refurbishment project.

The Centre Director continues to contribute to city wide organisations dealing with the Arts.

#### **Tenants and licensees**

The shop tenants who bring business and useful services into Filwood Broadway have continued unchanged this year and have participated in the Council's plans for developing the high street. Our licensee tenants in the Centre chose different times to leave; some are planning to return when the Centre re-opens, and others may not. We were able to accommodate the Square Food Foundation in our temporary space but the demonstration building belonging to Agile Homes had to move to a new location as the space was required for the refurbishment.

#### **Trustees & Governance**

An AGM was held in November 2024 to receive the annual report. The resignation of the chair of trustees was accepted with grateful thanks for her hard work in carrying the refurbishment project all the way through to the selection of a contractor. One new trustee was elected. The appointment of board officials was renewed after the AGM.

#### **Refurbishment programme**

Seven contractors tendered for the project in September and Planning Approval was granted in October 2024. Negotiations to meet the required budget took until February 2025, and the chosen contractor needed time to plan the works which eventually started in May 2025.

The charity was represented by the chair of trustees during the development of the design and the selection of a contractor.

Bristol Council held regular communication events for local people and we were very pleased that they were able to appoint a local company, Bray & Slaughter, as the main contractor.

#### **Staff and volunteers**

One of the new staff resigned after completing the extra consultation and liaison work required for the redevelopment project, but the rest of the staff have adjusted to the change in venue and job requirements.

Less volunteers were required during the year but the payback teams continued 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, especially as they coped with the stresses and uncertainties of the move.

## **Community in Partnership Knowle West**

### **Report of the trustees**

#### **For the year ended 31 March 2025**

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Our thanks go too to our architects, Hayhurst & Co., and to the Council's project manager, Matt Brown, for getting the refurbishment under way.

We are also extremely grateful for the financial support of our grant funders, including the Esmée Fairbairn Foundation and Bristol City Council through the Bristol Impact Fund and the Levelling Up Fund support grant.

#### **Financial review**

The charity made a deficit for the year of £96,367 compared to a surplus of £173,399 in the prior year. There was an unrestricted deficit of £36,602 and a restricted deficit of £59,765 after transfers.

This headline figure fails to give a correct impression of the financial situation because several funders provided grants for the year 2024/25 before the end of March 2024, as noted in last year's report. As a result note 18 shows that restricted revenue funds totalling £128,211 were brought forward from the previous year (2023/24). These funds were more than sufficient to cover the deficit in 2024/25.

The charity had net assets of £386,001 at 31 March 2025, of which £106,311 were held in unrestricted reserves.

The main funders were Bristol City Council and Esmée Fairbairn, who provided £77,938 and £60,000 of grants, respectively.

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

#### **Reserves**

The free reserves of the charitable company (total unrestricted funds less unrestricted funds held as fixed assets) at 31 March 2025 are £51,373. The trustees' reserves policy is to hold in free reserves between three and six months of core expenditure. Based on 2024/25 expenditure, this would give a free reserves target of between £85k and £170k. As noted above, there were a number of grants received in the prior year that related to 2024/25, and so the trustees are satisfied with the level of reserves held.

#### **Plans for 2025/26**

Alternative office accommodation was found in a suite of unoccupied shops directly opposite the Centre. This will not only accommodate the staff but also enable smaller user groups to use a meeting room. We will also use this space to try out potential new activities including a pain relief clinic and a pop up cafe.

Storage space for the Centre's furniture and equipment has been offered by the local church in their social club building.

Reception, cleaning, and maintenance staff have been kept busy in the huge task of moving the Centre's equipment, and will be needed in running the temporary accommodation and also in maintaining a third building housing our largest licensee user.

Project staff will continue the Filwood Fantastic programme together with other arts and cultural events using other venues including the local library.

## **Community in Partnership Knowle West**

### **Report of the trustees**

#### **For the year ended 31 March 2025**

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Bristol Council have provided a support grant to protect employment while the Centre's income is much depleted.

Preparations for moving back into Filwood Community Centre will intensify as this year goes on. The anticipated date for re-opening is July 2026.

#### **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 14 October 2025 and signed on their behalf by

*DT Jones*

D Jones - Chair of Trustees

## **Independent examiner's report**

**To the trustees of**

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

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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 2025, 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.

*Dougal Howard*

Date: 27 October 2025

**Dougal Howard 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 2025**

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
<b>Income from:</b>					
Donations and legacies	3	-	1,903	<b>1,903</b>	19,137
Charitable activities:					
Grants	4	147,655	-	<b>147,655</b>	315,812
Events		-	1,458	<b>1,458</b>	1,738
Hire of rooms	5	-	104,479	<b>104,479</b>	135,353
Other trading activities:					
Bar income		-	9,087	<b>9,087</b>	10,505
Investments:					
Rental property income		-	20,764	<b>20,764</b>	18,916
Bank interest receivable		-	3,350	<b>3,350</b>	1,131
<b>Total income</b>		<u>147,655</u>	<u>141,041</u>	<u><b>288,696</b></u>	<u>502,592</u>
<b>Expenditure on:</b>					
Raising funds		-	22,198	<b>22,198</b>	11,009
Charitable activities		<u>207,420</u>	<u>155,445</u>	<u><b>362,865</b></u>	<u>318,184</u>
<b>Total expenditure</b>	7	<u>207,420</u>	<u>177,643</u>	<u><b>385,063</b></u>	<u>329,193</u>
<b>Net income / (expenditure) and net movement in funds</b>	9	(59,765)	(36,602)	<b>(96,367)</b>	173,399
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>339,455</u>	<u>142,913</u>	<u><b>482,368</b></u>	<u>308,969</u>
<b>Total funds carried forward</b>		<u><u>279,690</u></u>	<u><u>106,311</u></u>	<u><u><b>386,001</b></u></u>	<u><u>482,368</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 18 to the accounts.

## Community in Partnership Knowle West

### Balance sheet

As at 31 March 2025

	Note	£	2025 £	2024 £
<b>Fixed assets</b>				
Tangible assets	12		<u>257,520</u>	<u>271,485</u>
<b>Current assets</b>				
Stock	13	-		1,364
Debtors	14	7,601		18,763
Cash at bank and in hand		<u>167,559</u>		<u>218,587</u>
		175,160		238,714
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	15	<u>(46,679)</u>		<u>(27,831)</u>
<b>Net current assets</b>			<u>128,481</u>	<u>210,883</u>
<b>Net assets</b>	17		<u>386,001</u>	<u>482,368</u>
<b>Funds</b>	18			
Restricted funds				
Capital			202,582	211,244
Revenue			77,108	128,211
Unrestricted funds				
General funds			<u>106,311</u>	<u>142,913</u>
<b>Total charity funds</b>			<u>386,001</u>	<u>482,368</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, 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 14 October 2025 and signed on their behalf by

*DT Jones*

D Jones - Chair of Trustees

**Community in Partnership Knowle West**

**Statement of cash flows**

**For the year ended 31 March 2025**

	2025 £	2024 £
<b>Net movement in funds</b>	<b>(96,367)</b>	<b>173,399</b>
Adjustments for:		
Depreciation charges	<b>13,965</b>	15,259
Dividends, interest and rents from investments	<b>(24,114)</b>	(20,047)
Decrease in stock	<b>1,364</b>	2,380
Decrease / (increase) in debtors	<b>11,162</b>	(3,656)
Increase in creditors	<b>18,848</b>	3,602
<b>Net cash (used in) / provided by operating activities</b>	<b><u>(75,142)</u></b>	<b><u>170,937</u></b>
<b>Cash flows from investing activities:</b>		
Purchase of tangible fixed assets	-	(2,399)
Dividends, interest and rents from investments	<b>24,114</b>	<b>20,047</b>
<b>Net cash provided by investing activities</b>	<b><u>24,114</u></b>	<b><u>17,648</u></b>
<b>(Decrease) / increase in cash and cash equivalents in the year</b>	<b>(51,028)</b>	<b>188,585</b>
Cash and cash equivalents at the beginning of the year	<b><u>218,587</u></b>	<b><u>30,002</u></b>
<b>Cash and cash equivalents at the end of the year</b>	<b><u><u>167,559</u></u></b>	<b><u><u>218,587</u></u></b>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

## **Community in Partnership Knowle West**

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

**For the year ended 31 March 2025**

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

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

Community in Partnership Knowle West is a charitable company limited by guarantee registered in England and Wales. The registered office address is Filwood Community Centre, Barnstaple Road, Knowle West, Bristol, BS4 1JP.

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, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

##### **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.

## Community in Partnership Knowle West

### Notes to the financial statements

For the year ended 31 March 2025

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#### 1. Accounting policies (continued)

##### 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 property	Straight line over the life of the lease
Property improvements	4% straight line
Furniture and fixtures	25% straight line
Equipment	25% straight line

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

##### 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.

## **Community in Partnership Knowle West**

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

**For the year ended 31 March 2025**

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#### **1. Accounting policies (continued)**

##### **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) Conduit funding**

Conduit funds are monies received for third parties and do not belong to the charity. The incoming funds and outgoing payments are excluded from the Statement of Financial Activities. Any conduit funds in hand at the year end are shown as creditors in the accounts.

##### **o) 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.

##### **p) 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.

##### **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 2025

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

	Restricted £	Unrestricted £	2024 Total £
<b>Income from:</b>			
<i>Donations and legacies</i>	-	19,137	19,137
<i>Charitable activities:</i>			
Grants	315,812	-	315,812
Events	-	1,738	1,738
Hire of rooms	-	135,353	135,353
<i>Other trading activities:</i>			
Bar income	-	10,505	10,505
<i>Investments:</i>			
Rental property income	-	18,916	18,916
Bank interest receivable	-	1,131	1,131
<b>Total income</b>	<b>315,812</b>	<b>186,780</b>	<b>502,592</b>
<b>Expenditure on:</b>			
Raising funds	-	11,009	11,009
Charitable activities	220,205	97,979	318,184
<b>Total expenditure</b>	<b>220,205</b>	<b>108,988</b>	<b>329,193</b>
<b>Net income and movement in funds</b>	<b>95,607</b>	<b>77,792</b>	<b>173,399</b>

### 3. Donations

	2025 Total £	2024 Total £
Grants	-	18,837
Donations	1,903	300
	<b>1,903</b>	<b>19,137</b>

All income from donations in the current and prior year was unrestricted.

## Community in Partnership Knowle West

### Notes to the financial statements

For the year ended 31 March 2025

#### 4. Grants

	2025 Total £	2024 Total £
<b>Grants &gt; £5,000</b>		
Bristol City Council	77,938	246,249
Esmée Fairbairn	60,000	60,000
Sports England	7,133	-
Pfizer	-	5,000
<b>Grants &lt; £5,000</b>	<u>2,584</u>	<u>4,563</u>
<b>Total grants</b>	<u><u>147,655</u></u>	<u><u>315,812</u></u>

All income from grants in the current and prior year was restricted.

#### 5. Hire of rooms

	2025 Total £	2024 Total £
Hire of rooms	<u><u>104,479</u></u>	<u><u>135,353</u></u>

All income from hire of rooms in the current and prior year was unrestricted.

#### 6. Government grants

The charitable company receives government grants, defined as funding from Bristol City Council and Sports England (2024: Bristol City Council only) to fund charitable activities. The total value of such grants in the period ending 31 March 2025 was £85,071 (2024: £246,249). There are no unfulfilled conditions or contingencies attaching to these grants in 2024/25.



# Community in Partnership Knowle West

## Notes to the financial statements

For the year ended 31 March 2025

### 7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2025 Total £
Staff costs (note 10)	22,198	169,268	57,964	249,430
Bar and café costs	-	5,064	-	5,064
Rent and rates	-	25,478	-	25,478
Utilities	-	21,267	-	21,267
Health and safety	-	4,407	-	4,407
Cleaning	-	2,078	-	2,078
Travel and subsistence	-	-	2,801	2,801
Printing, postage and stationery	-	-	1,608	1,608
Advertising	-	-	700	700
Telephone and broadband	-	1,243	-	1,243
Legal and professional fees	-	-	4,832	4,832
Accountancy costs	-	-	2,940	2,940
Maintenance	-	-	9,384	9,384
IT costs	-	2,112	-	2,112
Insurance	-	-	5,248	5,248
Subscriptions	-	-	940	940
Bank charges	-	-	413	413
Bad debts	-	2,709	-	2,709
Volunteer gifts and expenses	-	227	210	437
Events and activity costs	-	27,242	-	27,242
Recruitment costs	-	-	765	765
Depreciation	-	-	13,965	13,965
<b>Sub-total</b>	<b>22,198</b>	<b>261,095</b>	<b>101,770</b>	<b>385,063</b>
Allocation of support and governance costs	-	101,770	(101,770)	-
<b>Total expenditure</b>	<b>22,198</b>	<b>362,865</b>	<b>-</b>	<b>385,063</b>

Total governance costs were £2,940 (2024: £2,820).

# Community in Partnership Knowle West

## Notes to the financial statements

For the year ended 31 March 2025

### 7. Total expenditure (continued) Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Staff costs (note 10)	11,009	143,174	26,972	181,155
Bar and café costs	-	9,230	-	9,230
Rent and rates	-	12,011	-	12,011
Utilities	-	28,113	-	28,113
Health and safety	-	4,777	-	4,777
Cleaning	-	2,641	-	2,641
Travel and subsistence	-	-	926	926
Printing, postage and stationery	-	-	1,653	1,653
Advertising	-	-	565	565
Telephone and broadband	-	1,230	-	1,230
Legal and professional fees	-	-	5,164	5,164
Accountancy costs	-	-	2,820	2,820
Maintenance	-	-	18,237	18,237
IT costs	-	2,024	-	2,024
Insurance	-	-	4,477	4,477
Subscriptions	-	-	398	398
Bank charges	-	-	332	332
Volunteer gifts and expenses	-	-	250	250
Events and activity costs	-	32,387	-	32,387
Grants payable (note 8)	-	5,479	-	5,479
Recruitment costs	-	-	65	65
Depreciation	-	-	15,259	15,259
Sub-total	11,009	241,066	77,118	329,193
Allocation of support and governance costs	-	77,118	(77,118)	-
Total expenditure	<u>11,009</u>	<u>318,184</u>	<u>-</u>	<u>329,193</u>

### 8. Grants payable

	2025 £	2024 £
Grants payable to institutions:		
Knowle West Media Centre	<u>-</u>	<u>5,479</u>

## Community in Partnership Knowle West

### Notes to the financial statements

#### For the year ended 31 March 2025

#### 9. Net movement in funds

This is stated after charging:

	2025 £	2024 £
Depreciation	13,965	15,259
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiners' remuneration (excluding VAT):		
▪ Independent examination	2,450	2,350

In common with other charities of our size and nature we use our independent examiners to assist with the preparation of the financial statements.

#### 10. Staff costs and numbers

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	235,246	161,875
Social security costs	10,508	3,197
Pension costs	3,250	1,971
Freelancers	426	14,112
	<u>249,430</u>	<u>181,155</u>

No employee earned more than £60,000 during the current or prior year.

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

	2025 No.	2024 No.
Average head count	<u>14</u>	<u>13</u>

#### 11. 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 2025**

**12. Tangible fixed assets**

	Short leasehold property £	Property improvements £	Furniture and fittings £	Equipment £	Total £
<b>Cost</b>					
At 1 April 2024 and at 31 March 2025	<u>75,000</u>	<u>251,250</u>	<u>121,316</u>	<u>7,682</u>	<u>455,248</u>
<b>Depreciation</b>					
At 1 April 2024	30,240	28,674	119,282	5,567	183,763
Charge for the year	<u>1,120</u>	<u>10,050</u>	<u>1,555</u>	<u>1,240</u>	<u>13,965</u>
At 31 March 2025	<u>31,360</u>	<u>38,724</u>	<u>120,837</u>	<u>6,807</u>	<u>197,728</u>
<b>Net book value</b>					
At 31 March 2025	<u>43,640</u>	<u>212,526</u>	<u>479</u>	<u>875</u>	<u>257,520</u>
At 31 March 2024	<u>44,760</u>	<u>222,576</u>	<u>2,034</u>	<u>2,115</u>	<u>271,485</u>

**13. Stock**

	2025 £	2024 £
Bar stock	<u>-</u>	<u>1,364</u>

**14. Debtors**

	2025 £	2024 £
Trade debtors	6,951	16,320
Other debtors	<u>650</u>	<u>2,443</u>
	<u>7,601</u>	<u>18,763</u>

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

	2025 £	2024 £
Trade creditors	1,780	5,651
Accruals	30,711	12,181
Other creditors	5,172	7,165
Other taxation and social security	4,298	2,834
Friendship Group custodian funds (note 16)	<u>4,718</u>	<u>-</u>
	<u>46,679</u>	<u>27,831</u>

## Community in Partnership Knowle West

### Notes to the financial statements

For the year ended 31 March 2025

#### 16. Conduit funding

	2025 £	2024 £
Balance at start of year	-	-
Funding received during year	7,635	-
Funding distributed during year	(2,917)	-
Balance at end of year	4,718	-

Conduit funds are monies received for third parties and do not belong to the charity. The charity passes them through the accounts under a unique project code as a service to other charities to help their charitable purposes, but does not claim gift aid nor has control over their use. The receipts and payments referred to above have been excluded from the Statement of Financial Activities. Conduit funding is held on behalf of The Friendship Group.

#### 17. Analysis of net assets between funds

	Restricted funds £	General funds £	Total funds £
Tangible fixed assets	202,582	54,938	257,520
Current assets	77,108	98,052	175,160
Current liabilities	-	(46,679)	(46,679)
<b>Net assets at 31 March 2025</b>	<b>279,690</b>	<b>106,311</b>	<b>386,001</b>
<b>Prior period comparative</b>			
	Restricted funds £	General funds £	Total funds £
Tangible fixed assets	211,244	60,241	271,485
Current assets	128,211	110,503	238,714
Current liabilities	-	(27,831)	(27,831)
<b>Net assets at 31 March 2024</b>	<b>339,455</b>	<b>142,913</b>	<b>482,368</b>

# Community in Partnership Knowle West

## Notes to the financial statements

For the year ended 31 March 2025

### 18. Movements in funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2025 £
<b>Restricted funds</b>					
<b>Capital</b>					
KWDT Core	44,760	-	(1,120)	-	43,640
Property improvements fund	166,484	-	(7,542)	-	158,942
<b>Revenue</b>					
BCC Levelling Up Fund	71,002	-	(64,988)	-	6,014
BCC Steering Group	450	-	(450)	-	-
BCC Imagination Fund	-	15,000	(10,385)	-	4,615
BCC Sharing Stories	8,750	8,750	(14,845)	-	2,655
BCC Knowle West Fest	-	3,000	(3,000)	-	-
Bristol Impact Fund	16,404	51,188	(43,463)	-	24,129
Esmée Fairbairn	30,105	60,000	(56,342)	-	33,763
Feeding Bristol	1,500	2,360	(3,860)	-	-
KWA Change One Thing	-	224	(151)	-	73
Sport Foundation	-	7,133	(1,274)	-	5,859
<b>Total restricted funds</b>	<b>339,455</b>	<b>147,655</b>	<b>(207,420)</b>	<b>-</b>	<b>279,690</b>
<b>Unrestricted funds</b>					
General funds	142,913	141,041	(177,643)	-	106,311
<b>Total unrestricted funds</b>	<b>142,913</b>	<b>141,041</b>	<b>(177,643)</b>	<b>-</b>	<b>106,311</b>
<b>Total funds</b>	<b>482,368</b>	<b>288,696</b>	<b>(385,063)</b>	<b>-</b>	<b>386,001</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.

## Community in Partnership Knowle West

### Notes to the financial statements

For the year ended 31 March 2025

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

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

BCC Levelling Up Fund	Funding for activities, trade loss and costs associated with the Centre refurbishment (which includes salaries).
BCC Steering Group	Funding for staff assisting with the BCC steering group.
BCC Imagination Fund	Funding to support core running costs of Filwood Fantastic i.e. creative projects.
BCC Sharing Stories	Funding for salaries and activities costs collaborating on the Sharing Stories project (working with the library).
BCC Knowle West Fest	Funding or costs associated with supporting the running of a community festival.
Bristol Impact Fund	This grant enables us to continue core centre activities by supporting salaries and activity costs, including some overheads and revenue costs.
Esmée Fairbairn	Funding to grow a community cultural hub of creativity wellbeing and learning, developing co-design, partnerships and feeding into related city and national strategic work.
Feeding Bristol	Funding to provide food during community activities.
KWA Change One Thing	Funding from Knowle West Alliance to provide IT support.
Sport Foundation	Grant to support set up and running costs of a community roller disco.

# Community in Partnership Knowle West

## Notes to the financial statements

For the year ended 31 March 2025

### 18. Movements in funds (continued)

#### Prior period comparative

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2024 £
<b>Restricted funds</b>					
<b>Capital</b>					
KWDT Core	45,880	-	(1,120)	-	44,760
Property improvements fund	174,026	-	(7,542)	-	166,484
<b>Revenue</b>					
BCC Levelling Up Fund	-	148,600	(77,598)	-	71,002
BCC Steering Group	-	450	-	-	450
BCC Imagination Fund	-	1,520	(1,520)	-	-
BCC Sharing Stories	-	8,750	-	-	8,750
BCC Roof Repairs	-	13,504	(13,504)	-	-
Bristol Impact Fund	4	60,225	(43,825)	-	16,404
Esmée Fairbairn	-	60,000	(29,895)	-	30,105
Feeding Bristol	-	3,000	(1,500)	-	1,500
High Street Fund	19,048	12,000	(31,048)	-	-
Knowle West Media Centre	-	600	-	(600)	-
Pfizer Ltd	-	5,000	(5,000)	-	-
Sport Foundation	4,480	-	(4,480)	-	-
SSE - SBES	773	-	(773)	-	-
Sustainable Redland	237	-	(237)	-	-
Welcome Space	-	2,163	(2,163)	-	-
<b>Total restricted funds</b>	<b>244,448</b>	<b>315,812</b>	<b>(220,205)</b>	<b>(600)</b>	<b>339,455</b>
<b>Unrestricted funds</b>					
<i>Designated funds:</i>					
Redundancy fund	4,888	-	-	(4,888)	-
<b>Total designated funds</b>	<b>4,888</b>	<b>-</b>	<b>-</b>	<b>(4,888)</b>	<b>-</b>
General funds	59,633	186,780	(108,988)	5,488	142,913
<b>Total unrestricted funds</b>	<b>64,521</b>	<b>186,780</b>	<b>(108,988)</b>	<b>600</b>	<b>142,913</b>
<b>Total funds</b>	<b>308,969</b>	<b>502,592</b>	<b>(329,193)</b>	<b>-</b>	<b>482,368</b>

### 19. Related party transactions

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