

COMMUNITY WISE

England & Wales · Charity number 1082841

Details

Other names	COMMUNITYWISE
Status	Registered
Legal form	Charitable company
Company number	04025310
Registered	2000-10-11
Register	View on the Charity Commission register

Contact

Address	Community Wise Youth & Community Centre Ocklynge Road Eastbourne BN21 1PY
Phone	01323722924
Email	admin@communitywise.org.uk
Website	www.communitywise.org.uk

Activities

Objects: TO ADVANCE THE CHRISTIAN RELIGION AMONG PEOPLE OF ALL AGES REGARDLESS OF ETHNIC ORIGIN, BELIEFS OR BACKGROUND TO ADVANCE THEIR EDUCATION, TO RELIEVE THEIR POVERTY AND TO PROMOTE ANY OTHER CHARITABLE PURPOSE FOR THEIR BENEFIT.

Activities: Provision of community facilities and activities for the whole community.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Religious Activities, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£145,139	£149,145	-	-
2024-03-31	£132,063	£132,704	-	-
2023-03-31	£120,486	£100,594	-	-
2022-03-31	£120,984	£69,001	-	-
2021-03-31	£81,315	£92,282	-	-

Trustees

Name	Role	Appointed
Clare Frances Winter		2016-01-01
MARTYN JOHN RELF		
PAUL CLIFFORD CARTER		
Robert Alan Kelly		2024-11-11
Susan Relf		2019-10-08
Tony Pierre Jackson		2019-10-08

COMMUNITY WISE

England & Wales - Charity number 1082841

Accounts

Charity Registration Number: 1082841
Company Registration Number: 4025310

Communitywise
Trustees' Report and Accounts
For the year ended
31 March 2025

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Communitywise Legal and administrative information

Trustees	Miss C Winter Mr P Carter Mr M Relf Mrs S Relf Mr T Jackson Mr R Kelly (appointed November 2024)
Secretary	Mrs S Relf
Centre Co-ordinator	Mrs E Abuton (until October 2024) Mrs M Cockshoot (from December 2024)
Charity Number	1082841
Company Number	4025310
Registered Office	The Communitywise Community Centre Ocklynge Road Eastbourne East Sussex BN21 1PY
Reporting Accountants	Maiden Accountancy Services Suite 4, Compass House 45 Gildredge Road Eastbourne East Sussex BN21 4RY
Bankers	Co operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT
Solicitors	Lawson Lewis Blakers 11 Hyde Gardens Eastbourne East Sussex BN21 4PP

Communitywise Trustees' report

The trustees present their report and financial statements for the period ended 31 March 2025.

Governance Structure and Management

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Community Wise became a registered charity in the year 2000 upon relinquishment by the YWCA of Great Britain. The community premises opened in 1965 as the Eastbourne YWCA. The charitable work started then was taken over by Community Wise and the freehold of the premises was purchased. Long engagement with the community, goodwill, experience, local knowledge and support provide social capital that has huge value.

Officer of Charity

Mrs E Abuton	Centre Co-ordinator (until October 2024)
Mrs M Cockshoot	Centre Co-ordinator (from December 2024)

Trustees

The trustees, who are also the directors for the purpose of company law, who served during the year were:

Miss C Winter	Chairman
Mr P Carter	
Mr M Relf	
Mrs S Relf	
Mr T Jackson	
Mr R Kelly (appointed November 2024)	

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Five trustee meetings were held during the year, including an Annual General Meeting at which the accounts and report of the previous year were received and adopted.

Currently the General Committee responsible for the day to day oversight and development of Community Wise is the Trustee body.

Community Wise works closely with Living Stones Community Church.

Review of activities

Objects of the charity

The object of Community Wise is to help to facilitate vibrant community life for all through Christian faith in action. Its core aims are to serve the community, to encourage and support family life, to value individuals and respond to their needs where appropriate, and to promote community spirit.

Communitywise Trustees' report (continued)

Review of activities (cont'd)

Objects of the charity (cont'd)

During the year 2024-25 the Trustees have continued providing its services to the local community, supporting foundations and giving hope in life. Community Wise provided community activities and facilities for the benefit of approximately 2000-3000 beneficiaries of all ages and from all backgrounds in an average term time month. Some activities were initiated and led by Community Wise staff and volunteers, such as organising a monthly produce and craft market and providing English lessons for over 50 asylum seekers, refugees, migrants and other local non-English speakers. Other activities were held in association with other agencies or organised by local community or charitable groups who hired the facilities. Over thirty such groups with no premises of their own use Community Wise for their activities on a regular basis, and an additional 30 voluntary and community groups or families book rooms for occasional meetings or events, such as parties, training courses, conferences health care, committee meetings etc. During 2024-25 Community Wise hosted over 2000 separate activities that took place in our halls, classrooms or seminar rooms.

A grant from Blue Heart led to the introduction of language lessons focusing on the environment, pollution and the natural world to our language students during the year. Improvements to our heating system to reduce wastage was installed by Heating Save and put to use during the year. A grant from Groundwork included conducting a renewable energy appraisal. The main recommendations of the appraisal were to install LED lighting to replace approximately 100 fluorescent tubes and to install a solid insulated roof which would replace the glass roof in the reception area. These measures were implemented, saving substantial heat and electricity.

Volunteering

The charity runs its own integral charity shop to raise funds, to prevent landfill, to offer volunteering opportunities and to promote goodwill and community spirit. Open for 300 mornings during the year, the two part-time staff have made huge improvements to the shop display, increasing footfall, recruiting new volunteers and raising its profile during the year.

Approximately 40 volunteers support Community Wise in its shop, activities and administration or in looking after and improving its premises on a regular basis. This includes help with maintenance and repairs, painting and decorating, reception duties, working in the charity shop, supporting the monthly village market, teaching English and IT skills, advertising, or running groups for different sections of the community. The value of such activity is valued at over £30,000.

Premises

In 2000 Community Wise secured ownership of the premises. Since 2005/06, annually and in stages, the premises have been renovated, repaired, insulated and modernised. Regular decorating and maintenance have kept the premises in sound condition. 42 Solar Panels on the roof continue to provide energy both to Community Wise and the national grid.

Reserves

The Trustees maintain a level of six months in reserves.

Financial Review

The charity incurred a deficit of £4,006 for the year compared to a deficit of £641 in the previous year. Improved revenues in the year were offset by increased staff costs and spending on repairs and maintenance.

Communitywise Trustees' report (continued)

Trustees responsibilities

The trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the trust and of its incoming resources and application of resources, including its net income and expenditure for the year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the trust will continue in operation.

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

Risk factors

The trustees have examined the major business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Asset cover for funds

Note 12 sets out an analysis of the assets attributable to the various funds. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

On behalf of the board of trustees

Miss Clare Winter
Trustee
Dated:

Communitywise Examiner's unqualified report

Independent examiner's report to the trustees of Communitywise

I report on the accounts of the company for the year ended 31 March 2025 set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - (a) to keep accounting records in accordance with section 130 of the Charities Act; and
 - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Steve Maiden, ACA
Suite 4, Compass House
45 Gildredge Road
Eastbourne
East Sussex
BN21 4RY

Dated:

**Communitywise
Statement of Financial Activities
Including Income and Expenditure Account
For the year ended 31 March 2025**

	Notes	Unrestricted funds	Restricted funds	2025 £	2024 £
Incoming resources from generated funds					
Voluntary income		5,092	0	5,092	11,002
Activities for generating funds		53,119	0	53,119	45,899
Investment income		2,881	0	2,881	1,796
		<hr/>	<hr/>	<hr/>	<hr/>
		61,092	0	61,092	58,697
Activities in furtherance of the charity's objects					
Charitable activities		83,770	0	83,770	73,018
Other incoming resources		277	0	277	348
		<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources	2	145,139	0	145,139	132,063
Resources expended					
Costs of generating funds		24,249	0	24,249	21,073
Charitable activities		123,996	0	123,996	110,731
Governance costs		900	0	900	900
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended	3	149,145	0	149,145	132,704
		<hr/>	<hr/>	<hr/>	<hr/>
Net income for the year		(4,006)	0	(4,006)	(641)
Fund balances at 1 April		128,543	0	128,543	129,184
Transfer between funds		0	0	0	0
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 March		124,537	0	124,537	128,543
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Communitywise
Balance sheet
As at 31 March 2025**

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	8		74,361		87,728
Current assets					
Debtors	9	4,035		3,859	
Cash at bank and in hand		137,218		134,079	
		<u>141,253</u>		<u>137,938</u>	
Creditors: amounts falling due within one year	10	<u>(7,191)</u>		<u>(7,267)</u>	
Net current assets			134,062		130,671
Total assets less current liabilities			<u>208,423</u>		<u>218,399</u>
Creditors: amounts falling due after more than one year	11		<u>(83,886)</u>		<u>(89,856)</u>
Net Assets			<u>124,537</u>		<u>128,543</u>
Income funds					
General Fund	12		124,537		128,543
Building and Refurbishment works			0		0
			<u>124,537</u>		<u>128,543</u>

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

Directors' responsibilities;

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

The financial statements were approved by the board on

**C Winter
Trustee**

**M Relf
Trustee**

Communitywise
Notes to the accounts
For the year ended 31 March 2025

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

1.2 Incoming resources

Voluntary income and donations are accounted for as received by the Charity. Grants are recognised in full in the Statement of Financial Activities in the period in which they are receivable.

1.3 Resources expended

Resources expended are recognised in the period in which they are incurred and allocated to the particular cost centre to which they relate. Resources include irrecoverable VAT.

Costs of generating funds comprise the costs associated with attracting voluntary income and grants and the shop trading activities.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Where costs cannot be directly attributed to specific activities, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

	Activities for generating funds	Charitable activities	Governance
Salaries and pension			
Shop staff	100%		
Other staff		100%	
Other overheads and direct costs			
Insurance, gas and water rates	10%	90%	
Administration and support costs		100%	
Accountancy and Accountants report Review			100%
Legal and professional			100%

Governance represents the strategic and legal costs of the charity.

Communitywise
Notes to the accounts
For the year ended 31 March 2025

1 Accounting policies

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided using the following rates and basis to reduce by annual instalments, the cost of the tangible assets over their estimated useful lives.

Freehold buildings	2% Straight line basis
Improvements	10% and 20% Straight line basis
Computer equipment	33 1/3% Straight line basis
Fixtures, fittings and equipment	25% Straight line basis

Items below £200 are not capitalised.

1.5 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

1.6 Stock

Stocks of consumables and food are considered of no value and no valuation is included within the Financial Statements.

1.7 Pensions

The trust operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

Communitywise
Notes to the accounts
For the year ended 31 March 2025

2 Incoming resources

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Incoming resources from generated funds				
Voluntary income				
Donations and gifts	5,092	0	5,092	11,002
Activities for generating funds				
Proceeds from the sale of donated goods	52,444	0	52,444	43,594
Contributions from users	675	0	675	2,305
	<u>53,119</u>	<u>0</u>	<u>53,119</u>	<u>45,899</u>
Investment income				
Interest receivable	2,881	0	2,881	1,796
Activities in furtherance of the charity's objects				
Charitable activities				
Lettings	69,515	0	69,515	63,201
Short courses	1,835	0	1,835	1,467
Grants	12,420	0	12,420	8,350
	<u>83,770</u>	<u>0</u>	<u>83,770</u>	<u>73,018</u>
Other incoming resources				
Sundry	277	0	277	348
	<u>277</u>	<u>0</u>	<u>277</u>	<u>348</u>
Total incoming resources	<u>145,139</u>	<u>0</u>	<u>145,139</u>	<u>132,063</u>

Communitywise
Notes to the accounts
For the year ended 31 March 2025

3 Resources expended

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Costs of generating funds				
Shop salaries	21,632	0	21,632	17,940
Shop heat and light	1,007	0	1,007	1,043
Shop rates	92	0	92	91
Shop insurance	348	0	348	431
Shop volunteer expenses	607	0	607	484
Shop Equipment.	29	0	29	657
Shop Expenses	534	0	534	427
	24,249	0	24,249	21,073
Charitable activities				
Salaries and NIC	14,235	0	14,235	15,964
Telephone and postage	462	0	462	802
Printing, stationery and photocopier	2,467	0	2,467	2,441
Computer costs	2,324	0	2,324	1,766
Hospitality and resources	1,280	0	1,280	1,067
Depreciation	13,367	0	13,367	20,957
Rates and water	1,398	0	1,398	1,056
Cleaning and household	19,551	0	19,551	14,604
Training	0	0	0	383
Light and heat	9,067	0	9,067	9,391
Insurance	3,136	0	3,136	3,874
Maintenance of building and equipment	47,291	0	47,291	28,126
Loan interest	5,590	0	5,590	5,935
Legal and professional fees	3,688	0	3,688	3,742
Bank charges	0	0	0	478
Advertising	140	0	140	145
	123,996	0	123,996	110,731
Governance				
Accountancy	900	0	900	900
Total resources expended	149,145	0	149,145	132,704

Communitywise
Notes to the accounts
For the year ended 31 March 2025

4 Trustees

Two of the trustees were reimbursed expenses incurred on behalf of the charity during the year.

5 Employees

	2025 Number	2024 Number
Direct charitable	2	2
Administrative	1	1
	<hr/>	<hr/>
	3	3
	<hr/> <hr/>	<hr/> <hr/>
Employment costs		
	2025 £	2024 £
Wages and salaries	35,147	33,185
Social security costs	0	0
Employers Pension	719	719
	<hr/>	<hr/>
	35,866	33,904
	<hr/> <hr/>	<hr/> <hr/>

There were no employees whose annual emoluments were £60,000 or more.

6 Pension costs

The trust is registered with the Government Workplace Pension Scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £719 (2024: £468). No contributions were payable to the fund at the year end.

7 Taxation

No corporation tax is payable on the results as Community Wise is a registered charity number 1065086.

Communitywise
Notes to the accounts
For the year ended 31 March 2025

8 Tangible fixed assets

	Freehold property £	Improvements to property £	Computer equipment £	Fixtures, fittings and equipment £	Total £
Cost					
As at 1 April 2024	135,750	468,710	6,411	30,285	641,156
Additions	0	0	0	0	0
As at 31 March 2025	135,750	468,710	6,411	30,285	641,156
Depreciation					
As at 1 April 2024	59,725	457,007	6,411	30,285	553,428
Charge for year	2,715	10,652	0	0	13,367
As at 31 March 2025	62,440	467,659	6,411	30,285	566,795
Net Book Value					
As at 31 March 2025	73,310	1,051	0	0	74,361
As at 1 April 2024	76,025	11,703	0	0	87,728

In the opinion of the trustees the Community Wise Community centre Building is valued in excess of the book value shown.

9 Debtors

	2025 £	2024 £
Other debtors	393	376
Prepayments and accrued income	3,642	3,483
	4,035	3,859

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Charity bank loan	5,973	5,973
Accruals	1,218	1,294
	7,191	7,267

Communitywise
Notes to the accounts
For the year ended 31 March 2025

11 Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Charity bank loan	83,886	89,856
	<hr/> <hr/>	<hr/> <hr/>
Loan maturity analysis		
Debt due in one year or less	5,973	5,973
In more than two years but not more than five years	27,810	27,810
In more than five years	56,076	62,046
	<hr/> <hr/>	<hr/> <hr/>
	89,859	95,829

12 Fund balances

	Balance at	Incoming	Resources	Transfers	Balance at
	1 April	resources	expended		31 March
	2024	£	£	£	2025
	£	£	£	£	£
Unrestricted funds					
General fund	128,543	145,139	(149,145)	0	124,537
	<hr/> <hr/>				<hr/> <hr/>
Restricted funds					
Building and Refurbishment works	0	0	0	0	0
	<hr/> <hr/>				<hr/> <hr/>

13 Commitments under operating leases

At 31 March 2025 the company had annual commitments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Expiry date:		
Within one year	0	0
Between two and five years	1,334	1,334
	<hr/> <hr/>	<hr/> <hr/>
	1,334	1,334

COMMUNITY WISE

England & Wales - Charity number 1082841

Accounts

Charity Registration Number: 1082841
Company Registration Number: 4025310

Communitywise
Trustees' Report and Accounts
For the year ended
31 March 2023

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Communitywise Legal and administrative information

Trustees	Miss C Winter Mr P Carter Mr M Relf Mrs S J Medway (resigned 22nd October 2022) Mr T Jackson Mrs S Relf
Secretary	Mrs S Relf
Centre Co-ordinator	Mrs E Abuton
Charity Number	1082841
Company Number	4025310
Registered Office	The Communitywise Community Centre Ocklynge Road Eastbourne East Sussex BN21 1PY
Reporting Accountants	Maiden Accountancy Services 95 Seaside Road Eastbourne E Sussex BN21 3PL
Bankers	Co operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT
Solicitors	Lawson Lewis Blakers 11 Hyde Gardens Eastbourne East Sussex BN21 4PP

Communitywise Trustees' report

The trustees present their report and financial statements for the period ended 31 March 2023.

Governance Structure and Management

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Community Wise became a registered charity in the year 2000 upon relinquishment by the YWCA of Great Britain. The community premises opened in 1965 as the Eastbourne YWCA. The charitable work started then was taken over by Community Wise and the freehold of the premises was purchased. Long engagement with the community, goodwill, experience, local knowledge and support provide social capital that has huge value.

Officer of Charity

Mrs E Abuton Centre Co-ordinator

Trustees

The trustees, who are also the directors for the purpose of company law, who served during the year were:

Miss C Winter Chairman
Mr P Carter
Mr M Relf
Mrs S J Medway (resigned 22nd October 2022)
Mr T Jackson
Mrs S Relf

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Nine trustee meetings were held during the year, including an Annual General Meeting at which the accounts and report of the previous year were received and adopted.

Currently the General Committee responsible for the day to day oversight and development of Community Wise is the Trustee body.

Community Wise works closely with Living Stones Community Church.

Review of activities

Objects of the charity

The object of Community Wise is to help to facilitate vibrant community life for all through Christian faith in action. Its core aims are to serve the community, to encourage and support family life, to value individuals and respond to their needs where appropriate, and to promote community spirit.

Communitywise Trustees' report (continued)

Review of activities (cont'd)

Objects of the charity (cont'd)

During the year 2022-23 Community Wise provided community activities and facilities for the benefit of approximately 2000-3000 beneficiaries of all ages and from all backgrounds in an average term time month. Some activities were initiated and led by Community Wise staff and volunteers, such as a monthly produce and craft market, IT support and providing English lessons for asylum seekers, refugees, migrants and other local non-English speakers. Others were held in partnership with other agencies or organised by local community or charitable groups who hired the facilities. Over thirty groups with no premises of their own use Community Wise for their activities on a regular basis, and an additional 60 voluntary and community groups or families book rooms for occasional meetings or events, such as parties, training courses, conferences, health care, committee meetings etc. During 2022-3 Community Wise hosted approximately 1,750 separate activities that took place in its halls, classrooms or seminar rooms.

Plans to upgrade the computers and infrastructure for Wifi and develop an improved online presence have been implemented during the year.

Following lockdowns due to the Covid pandemic, from April 2021, the Trustees have been able to rebuild and renew its services to the local community, supporting foundations and giving hope in life. Surveys show that approximately 47% of beneficiaries live in the local area, and 48% live alone. 84% say they were greeted by someone on arrival. 67% say that Community Wise is very important to them. Friendship, a happy atmosphere, a break from normal duties, social interaction, company, keeping in touch with life in the local area, general knowledge and positive activities for children were highlighted as benefits to users.

Volunteering

The charity runs its own integral charity shop to raise funds, to prevent landfill, to offer volunteering opportunities and to promote goodwill and community spirit. Open for 300 mornings during the year, two part-time staff were appointed in January 23 sharing the responsibility for managing the shop, its volunteers and raising its income and profile.

Approximately 40 volunteers support Community Wise in its shop, activities and administration or in looking after and improving its premises on a regular basis. This includes help with maintenance and repairs, painting and decorating, reception duties, working in the charity shop and with the monthly village market, teaching English and IT skills, advertising, and running groups for different sections of the community. The value of such activity is valued at approximately £75,000.

Premises

Since 2005/06, annually and in stages, the premises have been renovated, repaired, insulated and modernised. Regular decorating and maintenance have kept the premises in sound condition. 42 Solar Panels continue to provide energy both to Community Wise and the national grid.

Reserves

The Trustees maintain a level of three to four months in reserves.

Financial Review

The charity generated a surplus on its unrestricted fund in the year of £19,892 compared to a surplus of £15,131 in the previous year (excluding a legacy of £36,852 that was received in the year).

Communitywise Trustees' report (continued)

Trustees responsibilities

The trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the trust and of its incoming resources and application of resources, including its net income and expenditure for the year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the trust will continue in operation.

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

Risk factors

The trustees have examined the major business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Asset cover for funds

Note 12 sets out an analysis of the assets attributable to the various funds. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

On behalf of the board of trustees

Miss Clare Winter
Trustee
Dated:

Communitywise Examiner's unqualified report

Independent examiner's report to the trustees of Communitywise

I report on the accounts of the company for the year ended 31 March 2023 set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - (a) to keep accounting records in accordance with section 130 of the Charities Act; and
 - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Steve Maiden, ACA
95 Seaside Road
Eastbourne
E Sussex, BN21 3PL

Dated:

**Communitywise
Statement of Financial Activities
Including Income and Expenditure Account
For the year ended 31 March 2023**

	Notes	Unrestricted funds	Restricted funds	2023 £	2022 £
Incoming resources from generated funds					
Voluntary income		13,804	0	13,804	38,725
Activities for generating funds		30,907	0	30,907	26,516
Investment income		158	0	158	84
		<hr/>	<hr/>	<hr/>	<hr/>
		44,869	0	44,869	65,325
Activities in furtherance of the charity's objects					
Charitable activities		74,733	0	74,733	52,886
Other incoming resources		884	0	884	2,773
		<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources	2	120,486	0	120,486	120,984
Resources expended					
Costs of generating funds		5,804	0	5,804	906
Charitable activities		93,950	0	93,950	67,711
Governance costs		840	0	840	840
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended	3	100,594	0	100,594	69,457
		<hr/>	<hr/>	<hr/>	<hr/>
Net income for the year		19,892	0	19,892	51,527
Fund balances at 1 April		109,292	0	109,292	57,765
Transfer between funds		0	0	0	0
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 March		129,184	0	129,184	109,292
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Communitywise
Balance sheet
As at 31 March 2023**

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	8		108,685		129,642
Current assets					
Debtors	9	4,354		4,315	
Cash at bank and in hand		118,774		83,272	
		<u>123,128</u>		<u>87,587</u>	
Creditors: amounts falling due within one year	10	(6,801)		(6,472)	
Net current assets			116,327		81,115
Total assets less current liabilities			<u>225,012</u>		<u>210,757</u>
Creditors: amounts falling due after more than one year	11		(95,828)		(101,465)
Net Assets			<u>129,184</u>		<u>109,292</u>
Income funds					
General Fund	12		129,184		109,292
Building and Refurbishment works			0		0
			<u>129,184</u>		<u>109,292</u>

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

Directors' responsibilities;

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

The financial statements were approved by the board on

**C Winter
Trustee**

**M Relf
Trustee**

Communitywise
Notes to the accounts
For the year ended 31 March 2023

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102, (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

1.2 Incoming resources

Voluntary income and donations are accounted for as received by the Charity. Grants are recognised in full in the Statement of Financial Activities in the period in which they are receivable.

1.3 Resources expended

Resources expended are recognised in the period in which they are incurred and allocated to the particular cost centre to which they relate. Resources include irrecoverable VAT.

Costs of generating funds comprise the costs associated with attracting voluntary income and grants and the shop trading activities.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Where costs cannot be directly attributed to specific activities, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

	Activities for generating funds	Charitable Governance activities	
Salaries and pension			
Chief executive	25%	50%	25%
Shop staff	100%		
Other staff		100%	
Other overheads and direct costs			
Insurance, gas and water rates	10%	90%	
Administration and support costs		100%	
Accountancy and Accountants report Review			100%
Legal and professional			100%

Governance represents the strategic and legal costs of the charity.

Communitywise
Notes to the accounts
For the year ended 31 March 2023

1 Accounting policies

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided using the following rates and basis to reduce by annual instalments, the cost of the tangible assets over their estimated useful lives.

Freehold buildings	2% Straight line basis
Improvements	10% and 20% Straight line basis
Computer equipment	33 1/3% Straight line basis
Fixtures, fittings and equipment	25% Straight line basis

Items below £200 are not capitalised.

1.5 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

1.6 Stock

Stocks of consumables and food are considered of no value and no valuation is included within the Financial Statements.

1.7 Pensions

The trust operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

Communitywise
Notes to the accounts
For the year ended 31 March 2023

2 Incoming resources

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Incoming resources from generated funds				
Voluntary income				
Donations and gifts	13,804	0	13,804	38,725
Activities for generating funds				
Proceeds from the sale of donated goods	28,808	0	28,808	25,461
Commercial lettings	0	0	0	0
Contributions from users	2,099	0	2,099	1,055
	<u>30,907</u>	<u>0</u>	<u>30,907</u>	<u>26,516</u>
Investment income				
Interest receivable	158	0	158	84
	<u>158</u>	<u>0</u>	<u>158</u>	<u>84</u>
Activities in furtherance of the charity's objects				
Charitable activities				
Lettings	55,357	0	55,357	51,073
Short courses	2,708	0	2,708	1,313
Grants	16,668	0	16,668	500
	<u>74,733</u>	<u>0</u>	<u>74,733</u>	<u>52,886</u>
Other incoming resources				
Sundry	884	0	884	106
Covid-19 support	0	0	0	2,667
	<u>884</u>	<u>0</u>	<u>884</u>	<u>2,773</u>
Total incoming resources	<u>120,486</u>	<u>0</u>	<u>120,486</u>	<u>120,984</u>

Communitywise
Notes to the accounts
For the year ended 31 March 2023

3 Resources expended

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Costs of generating funds				
Shop salaries	4,290	0	4,290	0
Shop heat and light	884	0	884	319
Shop rates	89	0	89	0
Shop insurance	369	0	369	350
Shop volunteer expenses	172	0	172	237
	<u>5,804</u>	<u>0</u>	<u>5,804</u>	<u>906</u>
Charitable activities				
Short courses - Tutors	533	0	533	0
Salaries and NIC	15,823	0	15,823	4,917
Telephone and postage	913	0	913	852
Printing, stationery and photocopier	2,388	0	2,388	1,935
Computer costs	467	0	467	0
Hospitality and resources	13,358	0	13,358	993
Depreciation	20,957	0	20,957	23,509
Rates and water	672	0	672	(224)
Cleaning and household	12,480	0	12,480	10,283
Training	370	0	370	0
Light and heat	7,954	0	7,954	2,875
Insurance	3,319	0	3,319	3,151
Maintenance of building and equipment	4,847	0	4,847	8,972
Loan interest	6,251	0	6,251	7,843
Legal and professional fees	3,208	0	3,208	2,360
Bank charges	270	0	270	0
Advertising	140	0	140	245
	<u>93,950</u>	<u>0</u>	<u>93,950</u>	<u>67,711</u>
Governance				
Accountancy	840	0	840	840
Total resources expended	<u>100,594</u>	<u>0</u>	<u>100,594</u>	<u>69,457</u>

Communitywise
Notes to the accounts
For the year ended 31 March 2023

4 Trustees

Two of the trustees were reimbursed expenses incurred on behalf of the charity during the year.

5 Employees

	2023 Number	2022 Number
Direct charitable	2	0
Administrative	1	1
	<hr/>	<hr/>
	3	1
	<hr/> <hr/>	<hr/> <hr/>
Employment costs		
	2023 £	2022 £
Wages and salaries	19,645	4,917
Social security costs	0	0
Employers Pension	468	0
	<hr/>	<hr/>
	20,113	4,917
	<hr/> <hr/>	<hr/> <hr/>

There were no employees whose annual emoluments were £60,000 or more.

6 Pension costs

The trust is registered with the Government Workplace Pension Scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £468 (2022: £0). No contributions were payable to the fund at the year end.

7 Taxation

No corporation tax is payable on the results as Community Wise is a registered charity number 1065086.

Communitywise
Notes to the accounts
For the year ended 31 March 2023

8 Tangible fixed assets

	Freehold property £	Improvements to property £	Computer equipment £	Fixtures, fittings and equipment £	Total £
Cost					
As at 1 April 2022	135,750	468,710	6,411	30,285	641,156
Additions	0	0	0	0	0
As at 31 March 2023	135,750	468,710	6,411	30,285	641,156
Depreciation					
As at 1 April 2022	54,295	420,523	6,411	30,285	511,514
Charge for year	2,715	18,242	0	0	20,957
As at 31 March 2023	57,010	438,765	6,411	30,285	532,471
Net Book Value					
As at 31 March 2023	78,740	29,945	0	0	108,685
As at 1 April 2022	81,455	48,187	0	0	129,642

In the opinion of the trustees the Community Wise Community centre Building is valued in excess of the book value shown.

9 Debtors

	2023 £	2022 £
Other debtors	49	627
Prepayments and accrued income	4,305	3,688
	4,354	4,315

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Charity bank loan	5,626	5,299
Accruals	1,175	1,173
	6,801	6,472

Communitywise
Notes to the accounts
For the year ended 31 March 2023

11 Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Charity bank loan	95,828	101,465
Loan maturity analysis		
Debt due in one year or less	5,626	5,299
In more than two years but not more than five years	26,195	24,670
In more than five years	69,633	76,795
	<u>101,454</u>	<u>106,764</u>

12 Fund balances

	Balance at	Incoming	Resources	Transfers	Balance at
	1 April	resources	expended		31 March
	2022	£	£	£	2023
	£				£
Unrestricted funds					
General fund	109,292	120,486	(100,594)	0	129,184
Restricted funds					
Building and Refurbishment works	0	0	0	0	0

13 Commitments under operating leases

At 31 March 2023 the company had annual commitments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Expiry date:		
Within one year	0	0
Between two and five years	1,334	1,334
	<u>1,334</u>	<u>1,334</u>

COMMUNITY WISE

England & Wales - Charity number 1082841

Accounts

Charity Registration Number: 1082841
Company Registration Number: 4025310

Communitywise
Trustees' Report and Accounts
For the year ended
31 March 2022

Communitywise Contents

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Statement of financial activities	6
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**Communitywise
Legal and administrative information**

Trustees	Miss C Winter Mr P Carter Mr M Relf Mrs S J Medway Mr A Jackson Mrs S Relf
Secretary	Mrs S Relf
Centre Co-ordinator	Mrs E Abuton
Charity Number	1082841
Company Number	4025310
Registered Office	The Communitywise Community Centre Ocklynge Road Eastbourne East Sussex BN21 1PY
Reporting Accountants	Maiden Accountancy Services 95 Seaside Road Eastbourne E Sussex BN21 3PL
Bankers	Co operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT
Solicitors	Lawson Lewis Blakers 11 Hyde Gardens Eastbourne East Sussex BN21 4PP

Communitywise Trustees' report (continued)

Review of activities (cont'd)

Objects of the charity (cont'd)

During the year 2021-22 Community Wise provided community activities and facilities for the benefit of approximately 2000 beneficiaries of all ages and from all backgrounds in an average term time month. Some activities were initiated and led by Community Wise staff and volunteers, such as a monthly produce and craft market and holding English lessons for asylum seekers, refugees, migrants and other local non-English speakers. Others were held in partnership with other agencies or organised by local community or charitable groups who hired the facilities. Thirty groups use the premises for their activities on a regular basis, and an additional twenty or so book rooms for occasional meetings or events, such as family parties, training courses, family group conferences, health care, committee meetings etc. During the year over 2000 regular or occasional group activities took place in our halls, classrooms and seminar rooms.

From May 2021 Community Wise was chosen by Eastbourne's Mayor as one of his charities for the year. This involved taking part in nine separate fund-raising events.

Following lockdowns due to the Covid pandemic, from April 2021, the Trustees have been able to rebuild and renew its services to the local community, supporting foundations and giving hope in life. Plans to upgrade the computers and infrastructure for Wifi and develop an improved online presence have been prepared and are ready for implementation in 2022-23.

Volunteering

The charity runs its own integral charity shop to raise funds, to prevent landfill, to offer volunteering opportunities and to promote goodwill and community spirit. Forty plus volunteers support Community Wise in its shop, activities and administration or in looking after and improving its premises on a regular basis. This includes help with maintenance and repairs, painting and decorating, reception duties, working in the charity shop or with the monthly village market, teaching English and IT skills, advertising or running groups for different sections of the community. The value of such activity is valued at approximately £75,000.

Premises

Since 2005/06, annually and in stages, the premises have been renovated, repaired, insulated and modernised. Regular decorating and maintenance have kept the premises in sound condition. 42 Solar Panels continue to provide energy both to Community Wise and the national grid.

Reserves

During the year the Trustees were able to raise the level of reserves from two to three months.

Financial Review

During the year Community Wise was the grateful recipient of a legacy. The income has been recognised in full during the year and is included within the voluntary income figure of £36,852.

The charity generated a surplus on its unrestricted fund in the year of £51,983 compared to a deficit of £10,967 in the previous year. Part of the surplus resulted from the legacy mentioned above and the remainder was due to increased activity levels after the lifting of Covid restrictions and the Trustees themselves, in a voluntary capacity, undertaking the tasks that were previously the responsibility of staff.

The remaining balance of £456 on the restricted fund was allocated against depreciation charges relating to the property improvement works for which the fund was originally created. This left a balance of £Nil at the year end.

Communitywise Trustees' report (continued)

Trustees responsibilities

The trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the trust and of its incoming resources and application of resources, including its net income and expenditure for the year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the trust will continue in operation.

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

Risk factors

The trustees have examined the major business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Asset cover for funds

Note 12 sets out an analysis of the assets attributable to the various funds. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

On behalf of the board of trustees

Miss Clare Winter
Trustee
Dated:

Communitywise Examiner's unqualified report

Independent examiner's report to the trustees of Communitywise

I report on the accounts of the company for the year ended 31 March 2022 set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - (a) to keep accounting records in accordance with section 130 of the Charities Act; and
 - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Steve Maiden, ACA
95 Seaside Road
Eastbourne
E Sussex, BN21 3PL

Dated:

**Communitywise
Statement of Financial Activities
Including Income and Expenditure Account
For the year ended 31 March 2022**

	Notes	Unrestricted funds	Restricted funds	2022 £	2021 £
Incoming resources from generated funds					
Voluntary income		38,725	0	38,725	12,354
Activities for generating funds		26,516	0	26,516	7,146
Investment income		84	0	84	0
		<hr/>	<hr/>	<hr/>	<hr/>
		65,325	0	65,325	19,500
Activities in furtherance of the charity's objects					
Charitable activities		52,886	0	52,886	33,545
Other incoming resources		2,773	0	2,773	28,270
		<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources	2	120,984	0	120,984	81,315
Resources expended					
Costs of generating funds		906	0	906	14,751
Charitable activities		67,255	456	67,711	91,094
Governance costs		840	0	840	4,679
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended	3	69,001	456	69,457	110,524
		<hr/>	<hr/>	<hr/>	<hr/>
Net income/(deficit) for the year		51,983	(456)	51,527	(29,209)
Fund balances at 1 April		57,309	456	57,765	86,974
Transfer between funds		0	0	0	0
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 March		109,292	0	109,292	57,765
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Communitywise
Balance sheet
As at 31 March 2022**

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	8		129,642		153,151
Current assets					
Debtors	9	4,315		4,959	
Cash at bank and in hand		83,272		33,141	
			<u>87,587</u>	<u>38,100</u>	
Creditors: amounts falling due within one year	10	(6,472)		(6,767)	
Net current assets			81,115		31,333
Total assets less current liabilities			<u>210,757</u>		<u>184,484</u>
Creditors: amounts falling due after more than one year	11		(101,465)		(126,719)
Net Assets			<u>109,292</u>		<u>57,765</u>
Income funds					
General Fund	12		109,292		57,309
Building and Refurbishment works			0		456
			<u>109,292</u>		<u>57,765</u>

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

Directors' responsibilities;

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

The financial statements were approved by the board on

**C Winter
Trustee**

**M Relf
Trustee**

Communitywise
Notes to the accounts
For the year ended 31 March 2022

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

1.2 Incoming resources

Voluntary income and donations are accounted for as received by the Charity. Grants are recognised in full in the Statement of Financial Activities in the period in which they are receivable.

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Resources expended are recognised in the period in which they are incurred and allocated to the particular cost centre to which they relate. Resources include irrecoverable VAT.

Costs of generating funds comprise the costs associated with attracting voluntary income and grants and the shop trading activities.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Where costs cannot be directly attributed to specific activities, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

	Activities for generating funds	Charitable Governance activities	
Salaries and pension			
Chief executive	25%	50%	25%
Shop staff	100%		
Other staff		100%	
Other overheads and direct costs			
Insurance, gas and water rates	10%	90%	
Administration and support costs		100%	
Accountancy and Accountants report Review			100%
Legal and professional			100%

Governance represents the strategic and legal costs of the charity.

Communitywise
Notes to the accounts
For the year ended 31 March 2022

1 Accounting policies

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided using the following rates and basis to reduce by annual instalments, the cost of the tangible assets over their estimated useful lives.

Freehold buildings	2% Straight line basis
Improvements	10% and 20% Straight line basis
Computer equipment	33 1/3% Straight line basis
Fixtures, fittings and equipment	25% Straight line basis

Items below £200 are not capitalised.

1.5 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

1.6 Stock

Stocks of consumables and food are considered of no value and no valuation is included within the Financial Statements.

1.7 Pensions

The trust operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

Communitywise
Notes to the accounts
For the year ended 31 March 2022

2 Incoming resources

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Incoming resources from generated funds				
Voluntary income				
Donations and gifts	38,725	0	38,725	12,354
Activities for generating funds				
Proceeds from the sale of donated goods	25,461	0	25,461	6,926
Commercial lettings	0	0	0	0
Contributions from users	1,055	0	1,055	220
	26,516	0	26,516	7,146
Investment income				
Interest receivable	84	0	84	0
	84	0	84	0
Activities in furtherance of the charity's objects				
Charitable activities				
Lettings	51,073	0	51,073	6,701
Short courses	1,313	0	1,313	384
Grants	500	0	500	26,460
	52,886	0	52,886	33,545
Other incoming resources				
Sundry	106	0	106	7
Covid-19 support	2,667	0	2,667	28,263
	2,773	0	2,773	28,270
Total incoming resources	120,984	0	120,984	81,315

Communitywise
Notes to the accounts
For the year ended 31 March 2022

3 Resources expended

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Costs of generating funds				
Shop salaries	0	0	0	10,408
Shop heat and light	319	0	319	116
Shop rates	0	0	0	0
Shop insurance	350	0	350	348
Shop volunteer expenses	237	0	237	40
Chief executive salary	0	0	0	3,839
	906	0	906	14,751
Charitable activities				
Short courses - Tutors	0	0	0	140
Salaries and NIC	4,917	0	4,917	30,870
Telephone and postage	852	0	852	703
Printing, stationery and photocopier	1,935	0	1,935	2,932
Outsourced services rendered	0	0	0	0
Computer costs	0	0	0	0
Hospitality and resources	993	0	993	1,221
Depreciation	23,053	456	23,509	28,985
Rates and water	(224)	0	(224)	1,001
Cleaning and household	10,283	0	10,283	4,182
Covid 19 compliance	0	0	0	1,001
Light and heat	2,875	0	2,875	1,047
Insurance	3,151	0	3,151	3,132
Maintenance of building and equipment	8,972	0	8,972	6,026
Loan interest	7,843	0	7,843	8,044
Legal and professional fees	2,360	0	2,360	1,496
Bank charges	0	0	0	0
Advertising	245	0	245	314
	67,255	456	67,711	91,094
Governance				
Accountancy	840	0	840	840
Chief executive salary	0	0	0	3,839
	840	0	840	4,679
Total resources expended	69,001	456	69,457	110,524

Communitywise
Notes to the accounts
For the year ended 31 March 2022

4 Trustees

Two of the trustees were reimbursed expenses incurred on behalf of the charity during the year.

5 Employees

	2022 Number	2021 Number
Direct charitable	0	0
Administrative	1	0
	<hr/>	<hr/>
	1	0
	<hr/> <hr/>	<hr/> <hr/>
Employment costs		
	2022 £	2021 £
Wages and salaries	4,917	43,196
Social security costs	0	5,759
	<hr/>	<hr/>
	4,917	48,955
	<hr/> <hr/>	<hr/> <hr/>

There were no employees whose annual emoluments were £60,000 or more.

6 Pension costs

The trust is registered with the Government Workplace Pension Scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £0 (2021: £0). No contributions were payable to the fund at the year end.

7 Taxation

No corporation tax is payable on the results as Community Wise is a registered charity number 1065086.

**Communitywise
Notes to the accounts
For the year ended 31 March 2022**

8 Tangible fixed assets

	Freehold property £	Improvements to property £	Computer equipment £	Fixtures, fittings and equipment £	Total £
Cost					
As at 1 April 2021	135,750	468,710	6,411	30,285	641,156
Additions	0	0	0	0	0
As at 31 March 2022	135,750	468,710	6,411	30,285	641,156
Depreciation					
As at 1 April 2021	51,580	399,729	6,411	30,285	488,005
Charge for year	2,715	20,794	0	0	23,509
As at 31 March 2022	54,295	420,523	6,411	30,285	511,514
Net Book Value					
As at 31 March 2022	81,455	48,187	0	0	129,642
As at 1 April 2021	84,170	68,981	0	0	153,151

In the opinion of the trustees the Community Wise Community centre Building is valued in excess of the book value shown.

9 Debtors

	2022 £	2021 £
Other debtors	627	1,070
Prepayments and accrued income	3,688	3,889
	4,315	4,959

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Charity bank loan	5,299	5,927
Accruals	1,173	840
	6,472	6,767

Communitywise
Notes to the accounts
For the year ended 31 March 2022

11 Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Charity bank loan	101,465	126,719
	<u>101,465</u>	<u>126,719</u>
Loan maturity analysis		
Debt due in one year or less	5,299	5,927
In more than two years but not more than five years	24,670	27,598
In more than five years	76,795	99,121
	<u>106,764</u>	<u>132,646</u>

12 Fund balances

	Balance at	Incoming	Resources	Transfers	Balance at
	1 April	resources	expended		31 March
	2021	£	£	£	2022
	£	£	£	£	£
Unrestricted funds					
General fund	57,309	120,984	(69,001)	0	109,292
	<u>57,309</u>	<u>120,984</u>	<u>(69,001)</u>	<u>0</u>	<u>109,292</u>
Restricted funds					
Building and Refurbishment works	456	0	(456)	0	0
	<u>456</u>	<u>0</u>	<u>(456)</u>	<u>0</u>	<u>0</u>

13 Commitments under operating leases

At 31 March 2022 the company had annual commitments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Expiry date:		
Within one year	0	0
Between two and five years	1,334	1,210
	<u>1,334</u>	<u>1,210</u>

COMMUNITY WISE

England & Wales - Charity number 1082841

Accounts

Charity Registration Number: 1082841
Company Registration Number: 4025310

Communitywise
Trustees' Report and Accounts
For the year ended
31 March 2021

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Communitywise Legal and administrative information

Trustees	Miss C Winter Mr P Carter Mr M Relf Mr J Ayres (resigned 31 March 2021) Mrs S J Medway Mr T P Jackson Mrs S Relf
Secretary	Mrs S Relf
Chief Executive	Mrs M R Figgess (to 31 August 2020)
Charity Number	1082841
Company Number	4025310
Registered Office	The Communitywise Community Centre Ocklynge Road Eastbourne East Sussex BN21 1PY
Reporting Accountants	Maiden Accountancy Services 95 Seaside Road Eastbourne E Sussex BN21 3PL
Bankers	Co operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT
Solicitors	Lawson Lewis Blakers 11 Hyde Gardens Eastbourne East Sussex BN21 4PP

Communitywise Trustees' report

The trustees present their report and financial statements for the period ended 31 March 2021.

Governance Structure and Management

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Community Wise became a registered charity in the year 2000 upon relinquishment by the YWCA of Great Britain. The community premises opened in 1965 as the Eastbourne YWCA. The charitable work started then was taken over by Community Wise and the freehold of the premises was purchased. Long engagement with the community, goodwill, experience, local knowledge and support provide social capital that has huge value.

Officer of Charity

Mrs M R Figgist Chief Executive to 31 August 2020

Trustees

The trustees, who are also the directors for the purpose of company law, who served during the year were:

Miss C Winter Chairman
Mr P Carter
Mr M Relf
Mr J Ayres (resigned 31 March 2021)
Mrs S J Medway
Mr T P Jackson
Mrs S Relf

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Fourteen trustee meetings were held during the year, including an Annual General Meeting at which the accounts and report of the previous year were received and adopted.

Currently the General Committee responsible for the day to day oversight and development of Community Wise is the Trustee body.

A partnership with Living Stones Community Church has been established.

Communitywise Trustees' report (continued)

Review of activities

Objects of the charity

The object of Community Wise is to facilitate vibrant community life for all through Christian faith in action. During the year 2020-2021 Community Wise was closed for nine out of twelve months due to Government legislation in response to the spread of Covid 19. Essential staff redundancies were completed in August. The premises were made Covid-secure and the charity shop was re-ordered and re-organised. Community Wise then re-opened on a very limited basis during September, October and December, opening the charity shop part-time, holding four Village Markets and hosting four twelve step programmes. Doors were closed once again from January to March 2021.

From April to July 2020 a telephone contact scheme was established to support some of the most vulnerable and isolated members of the community following the sudden lockdown. Volunteers were recruited and regular phone calls were made to 'keep in touch' with those who indicated that they would appreciate the service. Other local agencies referred clients to the scheme. This enabled over 70 vulnerable adults to be contacted either daily or weekly throughout the first lockdown period.

The Trustees met regularly throughout the year to monitor the financial situation, to keep abreast of Government guidelines, to maintain administration processes and maintain the property. Closure of the Centre meant that all sources of income dried up. Government and other grant sources and donations from supporters have helped maintain the solvency of the charity during the pandemic.

Premises

Since 2005/06, in annual stages, the premises have been renovated, repaired and modernised, including making them wheel-chair accessible. The refurbishment and renovation of a play area with wasted land at the rear of the property had been a longstanding ambition. The area was in a dilapidated condition and deteriorating. Work to resurface the play area and create two new larger rooms was completed in June 2017. These improvements enhanced and added much needed flexibility to the facilities. 42 solar panels continue to provide energy both to Community Wise and the national grid. Regular decorating and maintenance have kept the premises in sound condition.

Reserves

The Trustees operate a two months reserve policy. These have been maintained during the year. Plans to raise this to three months will be implemented as funds permit.

Covid 19 and Future Plans

Looking forward to 2021-22 the Trustees plan to rebuild and renew its services to the local community, supporting foundations and giving hope in life, as Government guidelines and opportunities allow. The Trustees are planning to upgrade the computers and infrastructure for WiFi in the coming year and develop an improved online presence.

Financial Review

The charity incurred a deficit on its unrestricted fund in the year of £10,967 compared to a deficit of £7,887 in the previous year. Part of the deficit is as a result of the ongoing depreciation of historic improvements, which the charity has retained sufficient reserves to cover, and the remainder is due to the loss of revenue arising from the ongoing pandemic. With the gradual reopening of the economy the trustees expect revenues to return and the charity to return to a surplus.

Depreciation charges of £18,242 relating to the latest property improvements were set against the restricted funds put aside to cover the improvement works, leaving a balance of £456 at the year end.

Communitywise Trustees' report (continued)

Trustees responsibilities

The trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the trust and of its incoming resources and application of resources, including its net income and expenditure for the year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the trust will continue in operation.

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

Risk factors

The trustees have examined the major business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Asset cover for funds

Note 12 sets out an analysis of the assets attributable to the various funds. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

On behalf of the board of trustees

Miss Clare Winter
Trustee
Dated:

Communitywise Examiner's unqualified report

Independent examiner's report to the trustees of Communitywise

I report on the accounts of the company for the year ended 31 March 2021 set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - (a) to keep accounting records in accordance with section 130 of the Charities Act; and
 - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Steve Maiden, ACA
95 Seaside Road
Eastbourne
E Sussex, BN21 3PL

Dated:

**Communitywise
Statement of Financial Activities
Including Income and Expenditure Account
For the year ended 31 March 2021**

	Notes	Unrestricted funds	Restricted funds	2021 £	2020 £
Incoming resources from generated funds					
Voluntary income		12,354	0	12,354	6,330
Activities for generating funds		7,146	0	7,146	30,760
Investment income		0	0	0	23
		<hr/>	<hr/>	<hr/>	<hr/>
		19,500	0	19,500	37,113
Activities in furtherance of the charity's objects					
Charitable activities		33,545	0	33,545	70,987
Other incoming resources		28,270	0	28,270	648
		<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources	2	81,315	0	81,315	108,748
Resources expended					
Costs of generating funds		14,751	0	14,751	16,994
Charitable activities		72,852	18,242	91,094	110,939
Governance costs		4,679	0	4,679	6,944
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended	3	92,282	18,242	110,524	134,877
		<hr/>	<hr/>	<hr/>	<hr/>
Net (deficit)/income for the year		(10,967)	(18,242)	(29,209)	(26,129)
Fund balances at 1 April		68,276	18,698	86,974	113,103
Transfer between funds		0	0	0	0
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 March		57,309	456	57,765	86,974
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Communitywise
Notes to the accounts
For the year ended 31 March 2021

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

1.2 Incoming resources

Voluntary income and donations are accounted for as received by the Charity. Grants are recognised in full in the Statement of Financial Activities in the period in which they are receivable.

1.3 Resources expended

Resources expended are recognised in the period in which they are incurred and allocated to the particular cost centre to which they relate. Resources include irrecoverable VAT.

Costs of generating funds comprise the costs associated with attracting voluntary income and grants and the shop trading activities.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Where costs cannot be directly attributed to specific activities, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

	Activities for generating funds	Charitable Governance activities	
Salaries and pension			
Chief executive	25%	50%	25%
Shop staff	100%		
Other staff		100%	
Other overheads and direct costs			
Insurance, gas and water rates	10%	90%	
Administration and support costs		100%	
Accountancy and Accountants report Review			100%
Legal and professional			100%

Governance represents the strategic and legal costs of the charity.

Communitywise
Notes to the accounts
For the year ended 31 March 2021

1 Accounting policies

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided using the following rates and basis to reduce by annual instalments, the cost of the tangible assets over their estimated useful lives.

Freehold buildings	2% Straight line basis
Improvements	10% and 20% Straight line basis
Computer equipment	33 1/3% Straight line basis
Fixtures, fittings and equipment	25% Straight line basis

Items below £200 are not capitalised.

1.5 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

1.6 Stock

Stocks of consumables and food are considered of no value and no valuation is included within the Financial Statements.

1.7 Pensions

The trust operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

Communitywise
Notes to the accounts
For the year ended 31 March 2021

2 Incoming resources

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Incoming resources from generated funds				
Voluntary income				
Donations and gifts	12,354	0	12,354	6,330
Activities for generating funds				
Proceeds from the sale of donated goods	6,926	0	6,926	27,973
Commercial lettings	0	0	0	1,080
Contributions from users	220	0	220	1,707
	<u>7,146</u>	<u>0</u>	<u>7,146</u>	<u>30,760</u>
Investment income				
Interest receivable	0	0	0	23
	<u>0</u>	<u>0</u>	<u>0</u>	<u>23</u>
Activities in furtherance of the charity's objects				
Charitable activities				
Lettings	6,701	0	6,701	55,219
Short courses	384	0	384	5,172
Grants	26,460	0	26,460	10,596
	<u>33,545</u>	<u>0</u>	<u>33,545</u>	<u>70,987</u>
Other incoming resources				
Sundry	7	0	7	648
Covid-19 support	28,263	0	28,263	0
	<u>28,270</u>	<u>0</u>	<u>28,270</u>	<u>648</u>
Total incoming resources	<u>81,315</u>	<u>0</u>	<u>81,315</u>	<u>108,748</u>

Communitywise
Notes to the accounts
For the year ended 31 March 2021

3 Resources expended

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Costs of generating funds				
Shop salaries	10,408	0	10,408	8,318
Shop heat and light	116	0	116	756
Shop rates	0	0	0	503
Shop insurance	348	0	348	343
Shop volunteer expenses	40	0	40	970
Chief executive salary	3,839	0	3,839	6,104
	14,751	0	14,751	16,994
Charitable activities				
Short courses - Tutors	140	0	140	3,120
Salaries and NIC	30,870	0	30,870	32,910
Telephone and postage	703	0	703	823
Printing, stationery and photocopier	2,932	0	2,932	3,539
Outsourced services rendered	0	0	0	2,145
Computer costs	0	0	0	52
Hospitality and resources	1,221	0	1,221	3,841
Depreciation	10,743	18,242	28,985	31,172
Rates and water	1,001	0	1,001	2,048
Cleaning and household	4,182	0	4,182	5,296
Covid 19 compliance	1,001	0	1,001	0
Light and heat	1,047	0	1,047	6,808
Insurance	3,132	0	3,132	3,087
Maintenance of building and equipment	6,026	0	6,026	7,713
Loan interest	8,044	0	8,044	8,284
Legal and professional fees	1,496	0	1,496	98
Bank charges	0	0	0	3
Advertising	314	0	314	0
	72,852	18,242	91,094	110,939
Governance				
Accountancy	840	0	840	840
Chief executive salary	3,839	0	3,839	6,104
	4,679	0	4,679	6,944
Total resources expended	92,282	18,242	110,524	134,877

Communitywise
Notes to the accounts
For the year ended 31 March 2021

4 Trustees

Two of the trustees were reimbursed expenses incurred on behalf of the charity during the year.

5 Employees

	2021	2020
	Number	Number
Direct charitable	0	2
Administrative	0	2
	<hr/>	<hr/>
	0	4
	<hr/> <hr/>	<hr/> <hr/>
Employment costs		
	2021	2020
	£	£
Wages and salaries	43,196	47,817
Social security costs	5,759	5,621
	<hr/>	<hr/>
	48,955	53,438
	<hr/> <hr/>	<hr/> <hr/>

There were no employees whose annual emoluments were £60,000 or more.

6 Pension costs

The trust is registered with the Government Workplace Pension Scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £0 (2020: £0). No contributions were payable to the fund at the year end.

7 Taxation

No corporation tax is payable on the results as Community Wise is a registered charity number 1065086.

**Communitywise
Notes to the accounts
For the year ended 31 March 2021**

8 Tangible fixed assets

	Freehold property £	Improvements to property £	Computer equipment £	Fixtures, fittings and equipment £	Total £
Cost					
As at 1 April 2020	135,750	468,710	6,411	30,285	641,156
Additions	0	0	0	0	0
As at 31 March 2021	135,750	468,710	6,411	30,285	641,156
Depreciation					
As at 1 April 2020	48,865	377,483	6,411	26,261	459,020
Charge for year	2,715	22,246	0	4,024	28,985
As at 31 March 2021	51,580	399,729	6,411	30,285	488,005
Net Book Value					
As at 31 March 2021	84,170	68,981	0	0	153,151
As at 1 April 2020	86,885	91,227	0	4,024	182,136

In the opinion of the trustees the Community Wise Community centre Building is valued in excess of the book value shown.

9 Debtors

	2021 £	2020 £
Other debtors	1,070	2,243
Prepayments and accrued income	3,889	2,002
	4,959	4,245

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Charity bank loan	5,927	5,155
Accruals	840	840
	6,767	5,995

Communitywise
Notes to the accounts
For the year ended 31 March 2021

11 Creditors: amounts falling due after more than one year

	2021 £	2020 £
Charity bank loan	126,719	129,446
Loan maturity analysis		
Debt due in one year or less	5,927	5,155
In more than two years but not more than five years	27,598	20,620
In more than five years	99,121	108,826
	<u>132,646</u>	<u>134,601</u>

12 Fund balances

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General fund	68,276	81,315	(92,282)	0	57,309
Restricted funds					
Building and Refurbishment works	18,698	0	(18,242)	0	456

13 Commitments under operating leases

At 31 March 2021 the company had annual commitments under non-cancellable operating leases as follows:

	2021 £	2020 £
Expiry date:		
Within one year	0	0
Between two and five years	1,210	1,334
	<u>1,210</u>	<u>1,334</u>