

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
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### 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 £
<b>Incoming resources from generated funds</b>					
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
		19,500	0	19,500	37,113
<b>Activities in furtherance of the charity's objects</b>					
Charitable activities		33,545	0	33,545	70,987
Other incoming resources		28,270	0	28,270	648
<b>Total incoming resources</b>	<b>2</b>	<b>81,315</b>	<b>0</b>	<b>81,315</b>	<b>108,748</b>
<b>Resources expended</b>					
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
<b>Total resources expended</b>	<b>3</b>	<b>92,282</b>	<b>18,242</b>	<b>110,524</b>	<b>134,877</b>
<b>Net (deficit)/income for the year</b>		<b>(10,967)</b>	<b>(18,242)</b>	<b>(29,209)</b>	<b>(26,129)</b>
Fund balances at 1 April		68,276	18,698	86,974	113,103
Transfer between funds		0	0	0	0
<b>Fund balances at 31 March</b>		<b>57,309</b>	<b>456</b>	<b>57,765</b>	<b>86,974</b>



**Communitywise  
Balance sheet  
As at 31 March 2021**

	Notes	2021 £	2021 £	2020 £	2020 £
<b>Fixed assets</b>					
Tangible assets	8		153,151		182,136
<b>Current assets</b>					
Debtors	9	4,959		4,245	
Cash at bank and in hand		33,141		36,034	
		<u>38,100</u>		<u>40,279</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(6,767)</u>		<u>(5,995)</u>	
<b>Net current assets</b>			31,333		34,284
<b>Total assets less current liabilities</b>			<u>184,484</u>		<u>216,420</u>
<b>Creditors: amounts falling due after more than one year</b>	11		<u>(126,719)</u>		<u>(129,446)</u>
<b>Net Assets</b>			<u><u>57,765</u></u>		<u><u>86,974</u></u>
<b>Income funds</b>					
General Fund	12		57,309		68,276
Building and Refurbishment works			456		18,698
			<u><u>57,765</u></u>		<u><u>86,974</u></u>

For the year ending 31 March 2021 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 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.

	<b>Activities for generating funds</b>	<b>Charitable Governance activities</b>	
<b>Salaries and pension</b>			
Chief executive	25%	50%	25%
Shop staff	100%		
Other staff		100%	
<b>Other overheads and direct costs</b>			
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 £
<b>Incoming resources from generated funds</b>				
<b>Voluntary income</b>				
Donations and gifts	12,354	0	12,354	6,330
<b>Activities for generating funds</b>				
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
	7,146	0	7,146	30,760
<b>Investment income</b>				
Interest receivable	0	0	0	23
	0	0	0	23
<b>Activities in furtherance of the charity's objects</b>				
<b>Charitable activities</b>				
Lettings	6,701	0	6,701	55,219
Short courses	384	0	384	5,172
Grants	26,460	0	26,460	10,596
	33,545	0	33,545	70,987
<b>Other incoming resources</b>				
Sundry	7	0	7	648
Covid-19 support	28,263	0	28,263	0
	28,270	0	28,270	648
<b>Total incoming resources</b>	<b>81,315</b>	<b>0</b>	<b>81,315</b>	<b>108,748</b>

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

**3 Resources expended**

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>Costs of generating funds</b>				
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
<b>Charitable activities</b>				
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
<b>Governance</b>				
Accountancy	840	0	840	840
Chief executive salary	3,839	0	3,839	6,104
	4,679	0	4,679	6,944
<b>Total resources expended</b>	<b>92,282</b>	<b>18,242</b>	<b>110,524</b>	<b>134,877</b>

**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**

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

	<b>2021</b> <b>£</b>	<b>2020</b> <b>£</b>
Charity bank loan	126,719	129,446
<b>Loan maturity analysis</b>		
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
	132,646	134,601

**12 Fund balances**

	<b>Balance at 1 April 2020 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Balance at 31 March 2021 £</b>
<b>Unrestricted funds</b>					
General fund	68,276	81,315	(92,282)	0	57,309
<b>Restricted funds</b>					
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:

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