

Charity Registration Number: 1082841
Company Registration Number: 4025310

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

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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

The trustees present their report and financial statements for the period ended 31 March 2022.

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 (from December 2021)

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

Mr A 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. Core aims are serving the community, encouraging and supporting family life, parents, children and young people, valuing individuals and responding to their needs where appropriate, and promoting community spirit.

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
		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
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
Total resources expended	3	69,001	456	69,457	110,524
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
Fund balances at 31 March		109,292	0	109,292	57,765

**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	<u>(6,472)</u>		<u>(6,767)</u>	
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		<u>(101,465)</u>		<u>(126,719)</u>
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.

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 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/> 1 <hr/>	<hr/> 0 <hr/>
Employment costs		
	2022 £	2021 £
Wages and salaries	4,917	43,196
Social security costs	0	5,759
	<hr/> 4,917 <hr/>	<hr/> 48,955 <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
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
	106,764	132,646

12 Fund balances

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

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
	1,334	1,210