

Charity Registration Number: 1082841
Company Registration Number: 4025310

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

Communitywise
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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

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 |
|--------------|---------------------|

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 |
| | | 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 |
| 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 |
| Total resources expended | 3 | 100,594 | 0 | 100,594 | 69,457 |
| 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 |
| Fund balances at 31 March | | 129,184 | 0 | 129,184 | 109,292 |

**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 | <u>(6,801)</u> | | <u>(6,472)</u> | |
| 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 | | <u>(95,828)</u> | | <u>(101,465)</u> |
| Net Assets | | | <u><u>129,184</u></u> | | <u><u>109,292</u></u> |
| Income funds | | | | | |
| General Fund | 12 | | 129,184 | | 109,292 |
| Building and Refurbishment works | | | 0 | | 0 |
| | | | <u><u>129,184</u></u> | | <u><u>109,292</u></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 activities | Governance |
|---|--|------------------------------|-------------------|
| 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 |
| | 30,907 | 0 | 30,907 | 26,516 |
| Investment income | | | | |
| Interest receivable | 158 | 0 | 158 | 84 |
| | 158 | 0 | 158 | 84 |
| 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 |
| | 74,733 | 0 | 74,733 | 52,886 |
| Other incoming resources | | | | |
| Sundry | 884 | 0 | 884 | 106 |
| Covid-19 support | 0 | 0 | 0 | 2,667 |
| | 884 | 0 | 884 | 2,773 |
| Total incoming resources | 120,486 | 0 | 120,486 | 120,984 |

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 |
| | 5,804 | 0 | 5,804 | 906 |
| 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 |
| | 93,950 | 0 | 93,950 | 67,711 |
| Governance | | | | |
| Accountancy | 840 | 0 | 840 | 840 |
| Total resources expended | 100,594 | 0 | 100,594 | 69,457 |

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/> 3 <hr/> | <hr/> 1 <hr/> |
| Employment costs | | |
| | 2023 £ | 2022 £ |
| Wages and salaries | 19,645 | 4,917 |
| Social security costs | 0 | 0 |
| Employers Pension | 468 | 0 |
| | <hr/> 20,113 <hr/> | <hr/> 4,917 <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 1 April 2022 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 March 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> |