

Charity Registration Number: 1082841
Company Registration Number: 4025310

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

Communitywise
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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
		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
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
Total resources expended	3	149,145	0	149,145	132,704
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
Fund balances at 31 March		124,537	0	124,537	128,543

**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><u>124,537</u></u>		<u><u>128,543</u></u>
Income funds					
General Fund	12		124,537		128,543
Building and Refurbishment works			0		0
			<u><u>124,537</u></u>		<u><u>128,543</u></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
	53,119	0	53,119	45,899
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
	83,770	0	83,770	73,018
Other incoming resources				
Sundry	277	0	277	348
	277	0	277	348
Total incoming resources	145,139	0	145,139	132,063

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/> 3 <hr/>	<hr/> 3 <hr/>
Employment costs		
	2025 £	2024 £
Wages and salaries	35,147	33,185
Social security costs	0	0
Employers Pension	719	719
	<hr/> 35,866 <hr/>	<hr/> 33,904 <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
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
	89,859	95,829

12 Fund balances

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

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
	1,334	1,334