

Benn Partnership Centre
Financial Statements
For the year ended 31 March 2022

**BENN PARTNERSHIP CENTRE
(LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)**

**Financial Statements
For the year ended 31 March 2022**

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BENN PARTNERSHIP CENTRE

Charity Reference and Administrative detail

Registered Company Number: 03688395

Registered Charity Number: 1085125

Registered Address: Railway Terrace
Rugby
Warwickshire
CV21 3HR

Trustees/Directors: Sonia Johns - Chairperson
Deborah Wilkinson
Joyce Woodings
Kuldip Ranu
Jaswinder Sanghera
Simon Towers FCA – Treasurer
David Steadman

Company Secretary: Deborah Wilkinson

Volunteers:	Darsan Jugganadum	Magdalena Cieslar
	Xinxin Zheng	Charlotte Shakespeare
	Noura Alhoms	Jasmeen Kaur
	Andrew Chapman	Andy Smith
	Aishwarya Magesh	Fathima Sulaiman
	Rana Uarhab	Vanessa Wong
	Siobhan Morrow	Praful Solanki
	Alvaro Almeida	Maria Almeida
	Michael Stone	
	Balbir Ranu	

BENN PARTNERSHIP CENTRE

Charity Reference and Administrative detail (continued)

Employees:

Vivien Kajaro – Centre Manager
Rob Higgs – Deputy Manager / Administrator
Gita Natarajan - Beyond Recession Manager –
resigned 30th September 2021
Robi Jugganadum – Services Support Officer
Hardai Ramlal - Custodian
Michael Stone – Gardener

Bankers:

HSBC Bank Plc
15 Church Street
Rugby
CV21 3PN

Independent examiner:

Mark Palmer FCA
BSc, BFP, F.C.A.
Cottons Accountants LLP
Chestnut Field House
Chestnut Field
Rugby
Warwickshire
CV21 2PD

BENN PARTNERSHIP CENTRE

Trustees Annual Report including Directors' Report Year ended 31 March 2022

The Trustees present their report and the audited financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

Sonia Johns - Chairperson
Debbie Wilkinson – Company Secretary
Joyce Woodings
Kuldip Ranu
Jaswinder Sanghera
Simon Towers – Treasurer
David Steadman

Objectives

The charitable objects of the Benn Partnership centre are

- a) To promote the benefit of the inhabitants of the Benn Ward and its immediate locality by the relief of persons in the condition of need, hardship and distress, in particular the young, the elderly and the disabled, by providing or assisting in the provision of education, advice, training and support. To provide facilities in the interest of social welfare for recreation or leisure time occupation with the objects of improving the conditions of life for the said inhabitants.
- b) To relieve poor persons residing in the area of benefit by providing and assisting in the provision for them of advice and services in legal, housing, financial and related matters which would not otherwise be available to them through lack of means.

Mission statement

To educate and enable the community by providing a multi-cultural environment where people can meet, learn, participate and develop together.

Values

To welcome all; to respect all; to help all; to empower all.

Principal Activities

The activities of the Centre were resumed after the COVID-19 pandemic. Some activities were restricted but for most were able to resume as normal.

Public benefit statement

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

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The COVID-19 Pandemic

In common with many charities, Benn Partnership Centre has been significantly affected by the pandemic and the lockdowns it has necessitated.

At the beginning of April 2021 the centre was still in lockdown and we resumed a full service on 12th April 2021. All social distance measures were in place, taking temperature and social distancing. All activities were limited to how many people could attend any sessions. We had the sign in system changed staff signing in all visitors. This changed to an electronic system called digigreet in October 2021

However during the lock down, we stayed open to allow "Friends of St Cross" part of NHS, to use the centre to supply PPE to different locations in Rugby.

We also had a group of ladies, who formed a social enterprise called "Fill the gap" .The ladies used the kitchen to cook the meals and the mainhall to store the food. They provided meals to families who were in hardship, could not afford to feed their children, and would normally have a free school meal. But due to schools being closed, fill the gap provided meals to families.

Gita Natarajan organised and ran a scheme where women and men in the Benn ward made washable facemasks. The facemasks were made from recycled materials like bedsheets then distributed to members of the community.

ESOL classes for the Syrian refugees continued online until end of school term 2021.This was never easy for the parents who had to try to study while at the same time looking after their children at home. However, the tutors worked out a way of running the classes smoothly.

We employed contractor cleaners to do a deep clean every week at the centre. These cleaners have continued to clean the centre once a week, to ensure that all high traffic areas are deep cleaned.

In April 2021 the centre resumed services to the community to include:

The work club that supports clients find jobs, complete application forms, CVs and their universal claims. We had fewer computers due to social distancing. The number of people who attended were fewer than before covid, as most clients were either still in lockdown or on furlough.

ESOL classes run by our paid tutors.

Kick boxing classes by Temple martial arts had their exercise sessions in the Oasis . Classes were for the children as adult activities were still limited. As the group grew bigger, we could not accommodate them in the Oasis community hall. Therefore, by Christmas the group had to find bigger premises.

Ankura School of Dance also returned to the centre.

Warwickshire Pride started their meeting sessions every Saturday morning for 2 hours each week. The group has grown and the support was much needed in the community.

Jobs22 moved to the Oasis community room where they will have their offices for the next 3 years. Jobs22 have also continued to book our rooms for various courses to help their clients back into paid work.

Prospects Services, part of Shaw Trust resumed their room hire in the small office .They hire the room 3 days each week.

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Other activities that took place include:

Beyond Brexit continued during lock down for EU registration and even got busier when the Centre opened as the cut-off date for registering was in June 2021. Our staff and volunteers had to learn the EU requirements in order to assist our clients. Even after the closing date, we have continued to support our clients to complete their resettlement forms.

In May 2021, we had the mainhall setup and used for local councillors elections. The Centre is one of the voting stations for the Benn ward. This time round, we had to adhere to very strict covid guidelines, which meant that each person coming in had to go through the covid procedures. However, this did not stop or hinder voters in anyway.

The 2021 census also took place in March and April 2021 and we had two of our volunteers and a member of staff on site who came in during the lockdown to assist members of the public to register.

The Centre became part of the covid 19 team giving out information on vaccines and free test kits to the community. Vaccination registration point for residents of Benn Ward took place in May 2021 to July 2021. We also worked with WCC to give out covid test kits to members of the community, which meant opening the centre at least 3 evenings a week to allow those who cannot get a kit during the day maybe due to work commitments. The extra hours were shared between the staff members to cover and were paid for their time. We continued to work with the council until all covid restrictions were lifted.

The Centre contracted a bookkeeper in July 2021 to oversee the financial day-to-day activities of the Centre

We started a walking group to encourage people to venture out, do some exercise and give them confidence to come out after being isolated during the lockdown. The group has continued to be a success.

From September 2021

Thai Tamil classes for children resumed. The classes are run in the evening, one day a week.

Victim support booked a few sessions for their clients while their organisation was looking for permanent premises for their charity.

Numidia Education & Training Ltd (Training for 19-24 yr old young adults (NEETS) joined us. They hire a community room one day a week and this contract is ongoing.

Adult community learning (ACL) resumed the english and maths classes, which had moved online due to covid.

One of our long-standing volunteers set up a support group to help those with OCD. Currently there is nowhere to go for support within Rugby. The group meets in the evenings at the centre, one day each month.

We have continued running an arts club one day a week. This club is open to the community, mostly to those who feel isolated, have mental health issues or have a learning disability. The club is supported by Rugby Art Gallery and Museum and the activities vary each week.

In the New Year Jan 2022, we continued to welcome more organisations and support groups back to the centre, to hire our rooms and use the centre's facilities, these include:

WISE Ability
Specsavers (audiology Department)
Sikh Social Welfare Association (SSWA)
Adult community learning (ACL)
Rugby borough council (RBC)
Innovating minds- Prospects psychotherapy

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Citizen Advice Bureau (CAB) Rugby for their volunteers training sessions
Meridian health and social care
Arts Uplift- Rugby Arts gallery and museum
Victim Support
Negrills
Warwickshire prevent- part of Rugby Borough Council
Beyond session 8
Individual Support Solutions
Valley House
Private English class ltd
Tealeaf tales - Tap-dance lessons
Warwickshire Early Years
First Mediate

For the period we were closed.

During the period the centre was closed, activities continued online. For example, our volunteers who checked on them at their homes and English classes continued over zoom gave support to Syrian families.

Facemasks were made by volunteers a scheme that was run by St Cross and Gita
Fill the gap provided meals to low income families.

The Deputy Manager continued to provide one to one support online to all clients who would normally come to the centre for assistance in completing forms or accessing information from mainly government portals. The biggest number of people who needed help were the European citizens who had to register in order to gain settled status. Majority of these clients could not read and understand the information asked on the forms.

In August 2021, funding was approved by WCC to help small communities and charity organisations get back on their feet after the aftermath of covid 19. (Mitigating Impacts of Covid on BAME Communities). A new member of staff joined BPC for the role of a community connector. The role is two years and the community connector was to reach out to communities throughout Warwickshire.

The Centre has continued to support refugees from Syria who we have supported for the last three years. In addition we are working in collaboration with SERCO, Migrant Help UK and the local authorities to support asylum seekers who are temporarily housed in hotels round Rugby. We have provided free English classes run by volunteers 3 days a week. Our volunteers are very dedicated and are available for other activities such as GP registrations, queries with school admissions, helping the refugees find volunteer roles in the community, taking them to clubs and community activities to help them integrate. BPC has coordinated with other community organisations to offer extra-curricular activities to the refugee families throughout their stay and for the children during the summer holiday.

We continue to work with local supermarkets to give out food that would have gone to waste. This is done through the fareshare/foodiverse scheme and members of our communities appreciate the food provided.

As it has always been a tradition for the centre to prepare a Christmas meal for those members of the community who could not afford or who are lonely on Christmas day. We served up to 100 meals to the elderly, homeless, young people living on their own and those who were working on Christmas day and could not prepare a special meal on the day.

Volunteers –

This year we have had a few volunteers who have supported us on various occasions.

We have 30 people registered to support and help the refugees and asylum seekers with ESOL classes. The volunteers were committed and showed up each week to help the clients feel at home. In addition, the volunteers have now set up extra classes in different church halls to support the

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growing numbers of non-English speakers in the community, who could benefit from free English classes.

We had eight volunteers for our gardens. Our gardening volunteers have turn up each week and work so hard to make the Centre look bright and clean. Each year we have won an award for their efforts and we cannot thank them enough. In addition, the Centre is now offering work placements to students from the local college.

During the year, we had five volunteers to help us at the reception/front of house. Most of these volunteers have come to us through local agencies but majority are people we have supported in the past. These volunteers join to gain confidence to improve their communication skills whilst interacting to members of the public. With the help of our staff, the results have been positive. Their confidence has grown and many have moved on to find paid work.

On Christmas day, we had 20 volunteers and the turnout this year was huge. Our volunteers worked tirelessly to serve meals, offer lifts to the guests to the centre and drop them off, they also delivered meals to those who could leave their homes for whatever reasons.

Financial review (including reserves policy)

The result for the year showed a surplus for the year of £ 876 (2021 - £13,528) on Unrestricted Funds and a surplus for the year of £8,589 (2021 - £16,001) on Restricted Funds.

The Trustees regularly consider the risks to which the Charity is exposed and are satisfied that processes exist and are regularly monitored which identify such risks and the means of managing them.

The Trustees also regularly review the level of reserves in the light of the expected levels of revenue and are satisfied that their current levels are sufficient in the event of trading difficulties. The whole of the Charity's Operations are continually monitored to identify risks and to ensure the comprehensive Risk Assessment which has been completed in accordance with the Charity Commission recommendations, meets the Charity's requirements.

Structure, governance and management

The Board of Trustees take responsibility for the overall governance of the Charity, its activities and the strategy and financial planning, fundraising, investment, risk management and overall performance. The Trustees are committed to raising public and professional awareness of the charity's aims in order to promote its goals and mission. The Trustees meet monthly each year and converse by email and telephone between board meetings.

The Centre Manager is responsible for the day-to-day running of the charity and reports to the board of Trustees. No Trustee received remuneration for their Trustee work during the year. Trustees may claim out of pocket expenses for activities related to fulfilling their role and responsibilities. Details of Trustee expenses are disclosed within the statement of accounts. Trustees are required to disclose all relevant interests and register them with the Chairperson and, in accordance with the Charity's policy, withdraw from decisions where a conflict of interest arises.

Under the memorandum and articles, the Trustees on behalf of the charity have the power to invest monies of the Company which are not immediately required for its own purposes.

Recruitment of Directors/Trustees is carried out when necessary to maintain a diverse and skilled board of Trustees to oversee the charity business. New Directors/ Trustees are firstly interviewed by the chairperson and another board member. They are then inducted by attending one or two board meetings for assessment and approval of other board members and provided with links to the following documentation:

- The Charity Commission Trustee Handbook

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- The Charity Commission - What You Need To Know Booklet

The charity structure is as follows:

- The Chairperson
- The Deputy Chairperson; The Treasurer
- The Board of Directors/Trustees
- 5 Employees: The Centre Manager, Deputy Manager/Administrator; Services Support Officer, Custodian and Casual Custodian
- The Volunteers

The Trustees recognise the continued work of its dedicated team of voluntary helpers and extend its sincere appreciation to all its many supporters. It is not possible to place a value on the many hours of service so freely given.

Responsibilities of the Trustees

The trustees (who are also directors of Benn Partnership Centre for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

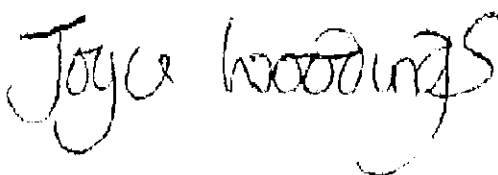
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

On behalf of the board

Name, Joyce Woodings Trustee

Date 19th August 2022



**Independent Examiner's Report to the Directors of
Benn Partnership Centre
For the year ended 31 March 2022**

I report to the Trustees on my examination of the financial statements of Benn Partnership Centre (the Charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Mr M W Palmer
BSc, BFP, F.C.A.
Cottons Accountants LLP
Chestnut Field House
Chestnut Field
Rugby
Warwickshire
CV21 2PD



Date: 22 December 2022

Benn Partnership Centre

Statement of Financial Activities

For the year ended 31 March 2022

		Unrestricted Funds	Designated Funds	Restricted Funds	2022	2021
	Note	£	£	£	£	£
Incoming Resources						
Incoming resources from generated funds:						
Activities for generating funds	2	76,043	-	-	76,043	30,573
Investment Income	3	10	-	-	10	861
Incoming resources from charitable activities:						
Voluntary income	4	26,299	-	48,481	74,780	108,113
Total Incoming Resources		<u>102,352</u>	<u>-</u>	<u>48,481</u>	<u>150,833</u>	<u>139,547</u>
Resources Expended						
Cost of generating funds:						
Charitable Activities	5	101,476	-	39,892	141,368	110,018
Governance costs		-	-	-	-	-
Total Resources Expended		<u>101,476</u>	<u>-</u>	<u>39,892</u>	<u>141,368</u>	<u>110,018</u>
Net Incoming/(outgoing resources for the year		876	-	8,589	9,465	29,529
Transfers		4,050	-	(4,050)	-	-
Net movement in funds		<u>4,926</u>	<u>-</u>	<u>4,539</u>	<u>9,465</u>	<u>29,529</u>
Total funds brought forward		<u>63,344</u>	<u>-</u>	<u>29,905</u>	<u>93,249</u>	<u>63,720</u>
Funds Carried Forward		<u>68,270</u>	<u>-</u>	<u>34,444</u>	<u>102,714</u>	<u>93,249</u>

The Statement of Financial Activities includes all gains and losses in the year.

All incoming resources and resources expended derive from continuing activities.

Benn Partnership Centre

Balance Sheet

at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
Current Assets					
Debtors	7	6,299		3,326	
Cash at bank and in hand	8	107,420		98,638	
		<u>113,719</u>		<u>101,964</u>	
Current Liabilities					
Amounts due within 1 year	9	(11,005)		(8,715)	
Net Current Assets			102,714		93,249
Total Assets less Current Liabilities			<u>102,714</u>		<u>93,249</u>
Net Assets			<u>102,714</u>		<u>93,249</u>
Financed by:					
Restricted Funds	10		34,444		29,905
Designated Funds	11		-		-
Unrestricted Funds	12		68,270		63,344
			<u>102,714</u>		<u>93,249</u>

Exemption from audit

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

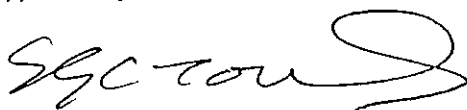
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These accounts were approved by the trustees/directors on 18th August 2022 and signed on their behalf by

Simon Towers
Treasurer



**BENN PARTNERSHIP CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. Summary of significant accounting policies

(a) General information and basis of preparation

Benn Partnership Centre is a company limited by guarantee incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on pages 1 & 2 of these financial statements. The nature of the charity's operations and principal activities are set out in the Trustees report.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £000.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

**BENN PARTNERSHIP CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity may receive government grants. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding money on deposit. Interest income is recognised using the effective interest method.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(f) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(g) Leases

**BENN PARTNERSHIP CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

(h) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(i) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(j) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Benn Partnership Centre

Notes to the accounts

For the year ended 31 March 2022

2. Incoming Resources from Activities for Generating Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Room Hire	52,939	-	52,939	17,847
Cybercafe	375	-	375	466
ESOL	1,904	-	1,904	271
Other activities	594	-	594	217
The Good Things Foundation: Digital Census 2021	1,960	-	1,960	-
We are digital	225	-	225	1,342
Staff secondment to Rugby Health	18,046	-	18,046	10,430
	<u>76,043</u>	<u>-</u>	<u>76,043</u>	<u>30,573</u>

3. Investment Income

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Bank Interest Receivable	10	-	10	861
	<u>10</u>	<u>-</u>	<u>10</u>	<u>861</u>

4. Voluntary Income

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2022	Restated Total Funds 2021
	£	£	£	£	£
Public Corporation	7,500	-	-	7,500	32,500
RBC - Local Restrictions Support Grant	16,000	-	-	16,000	22,102
COVID 19 BAME project	-	-	41,000	41,000	-
Think Active Tackling Inequalities Grant	-	-	1,671	1,671	-
CAF core funding grant	-	-	-	-	7,495
WCC Grant expenditure	-	-	-	-	2,000
National Lottery Community Fund grant	-	-	-	-	9,980
Unity into Community	-	-	-	-	3,848
Christmas Day Fund	-	-	3,387	3,387	1,521
Test and Trace	-	-	-	-	1,000
Furlough claims	2,372	-	-	2,372	15,832
ESOL for Syrian Families	-	-	2,423	2,423	4,155
Work Club	-	-	-	-	3,129
General	-	-	-	-	1,068
Donations	427	-	-	427	3,483
	<u>26,299</u>	<u>-</u>	<u>48,481</u>	<u>74,780</u>	<u>108,113</u>

The 2021 comparative figures have been restated to show the following funds separately. They were previously shown in General

	Restated 2021	2021
Christmas Day Fund	1,521	-
ESOL for Syrian Families	4,155	-
Work Club	3,129	-
General	1,068	9,873

Benn Partnership Centre

Notes to the accounts (continued)

For the year ended 31 March 2022

5. Cost of Charitable Activities by Fund Type

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Salaries	66,731	-	20,727	87,458	74,924
ESOL tutor	2,250	-	2,066	4,316	6,058
Rent	6,000	-	-	6,000	6,000
Rates & water	376	-	-	376	464
Light & heat	2,433	-	-	2,433	1,701
Repairs & maintenance	2,262	-	-	2,262	1,382
Bank Charges	107	-	-	107	364
Printing, postage & stationery	863	-	-	863	317
Safety inspections	865	-	-	865	484
Insurance	3,060	-	-	3,060	2,475
Communication	741	-	-	741	571
Licence fees	163	-	-	163	161
Professional fees	4,628	-	11,000	15,628	3,383
Sundries	491	-	1,432	1,923	173
Cleaning & Hygiene	1,953	-	-	1,953	500
COVID costs	4,279	-	-	4,279	3,535
IT	1,860	-	-	1,860	1,384
The Oasis charges	2,154	-	-	2,154	452
Christmas Dinner	-	-	819	819	2,495
Income support	-	-	-	-	3,195
Bad Debt	260	-	-	260	-
Grant Funding returned	-	-	3,848	3,848	-
	<u>101,476</u>	<u>-</u>	<u>39,892</u>	<u>141,368</u>	<u>110,018</u>

Benn Partnership Centre

Notes to the accounts (continued)

For the year ended 31 March 2022

6. Staff Costs and Emoluments

Total staff costs were as follows:

	2022 £	2021 £
Wages and salaries	85,274	73,460
Social security costs	1,354	434
Pension costs	830	1,030
	<u>87,458</u>	<u>74,924</u>

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents was as follows:

	2022 No	2021 No
Number of administrative staff	<u>4</u>	<u>4</u>

7. Debtors

	2022 £	2021 £
Trade debtors	5,617	1,962
Prepayments	682	1,364
	<u>6,299</u>	<u>3,326</u>

8. Cash at Bank and In Hand

	2022 £	2021 £
Bank and Cash Balances	107,420	98,638
	<u>107,420</u>	<u>98,638</u>

9. Creditors

	2022 £	2021 £
Sundry Creditors	760	6,400
Taxation & Social Security	836	1,522
Liability for funds held on behalf of Community Welcome	9,227	-
Pensions	182	343
Accruals	-	450
	<u>11,005</u>	<u>8,715</u>

Benn Partnership Centre

Notes to the accounts (continued)

For the year ended 31 March 2022

10. Restricted Income Funds

	Balance at 1 April 2021	Incoming Resources	Outgoing Resources	Transfers	Balance at 31 March 2022
	£	£	£	£	£
COVID 19 BAME project	-	41,000	(27,963)	-	13,037
Think Active Tackling Inequalities Grant	-	1,671	(99)	-	1,572
National Lottery Community Fund grant	1,655	-	-	-	1,655
Unity into Community	3,848	-	(3,848)	-	-
ESOL for Syrian Families	(816)	2,423	(2,066)	-	(459)
Christmas Day Fund	797	3,387	(819)	-	3,365
SSWA/BPC Hope 4 Meals	10	-	-	-	10
Rugby Benevolent Fund	18,982	-	(5,097)	-	13,885
Buddy Club	1,254	-	-	-	1,254
Staff Training Fund	125	-	-	-	125
WCC&RBC Grant Funds	610	-	-	(610)	-
Work Club Account	3,440	-	-	(3,440)	-
	<u>29,905</u>	<u>48,481</u>	<u>(39,892)</u>	<u>(4,050)</u>	<u>34,444</u>

11. Designated Funds

	Balance at 1 April 2021	Incoming Resources	Outgoing Resources	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Building Repairs Fund	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

A sum has been set aside by the Directors to meet:

- Match Funding commitments made for building improvements.
- Obligations for repairs and notice period costs if the lease should ever be terminated.

12. Unrestricted Income Funds

	Balance at 1 April 2021	Incoming Resources	Outgoing Resources	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Funds	63,344	102,352	(101,476)	4,050	68,270
	<u>63,344</u>	<u>102,352</u>	<u>(101,476)</u>	<u>4,050</u>	<u>68,270</u>

Benn Partnership Centre

Notes to the accounts (continued)

For the year ended 31 March 2022

13. Analysis of Net Assets between Funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Debtors	6,299			6,299
Cash at bank and in hand	72,976	-	34,444	107,420
Current liabilities	(11,005)			(11,005)
Total Funds	68,270	-	34,444	102,714

14. Benefits in kind

There are no benefits in kind for the year.

15. Directors' remuneration, benefits and expenses

No Directors received any remuneration benefits or expenses during the year (2021 nil).

16. Independent examination and accountancy services

	2022 £	2021 £
The cost of the examination and accountancy services for the year	1,140	1,140

17. Annual commitments under

The company has no commitments under operating leases.

18. The COVID 19 Pandemic

The Charity has received funds from a range of bodies and organisations which have enabled it to survive the pandemic. As a result of this funding the trustees consider that the charity remains a going concern.

COVID related support received during the year

	2022 £	2021 £
RBC - Local Restrictions Support Grant	16,000	22,102
CAF core funding grant	-	7,495
WCC grant expenditure	-	2,000
National Lottery Community Fund grant	-	9,980
Test and Trace	-	1,000
Furlough claims	2,372	15,832
	18,372	58,409

