

**Benn Partnership Centre  
Financial Statements  
For the year ended 31 March 2024**

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

**Financial Statements  
For the year ended 31 March 2024**

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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:** Simon Towers FCA – Chair  
Sonia Johns  
Deborah Wilkinson  
Joyce Woodings  
Kuldip Ranu  
Jaswinder Sanghera  
David Steadman

**Company Secretary:** Deborah Wilkinson

## BENN PARTNERSHIP CENTRE

### Volunteers:

Sarah Hammond	Siobhan Morrow
Shreya Loman	Ian Sydenham
Wyatt Mainwaring	Pam Harris
Aissatou Bogoum	Tina Davies
Anna Frankis	Colin Coleman
Gabrielle Walder	Beverley Thomas
Shirley Von Wagner	Veronica Carvell
Aishwarya Magesh	Carla Cornway
Jamie Rous	Jackie Hesketh
Lucy Horner	Jim Hesketh
Riley Higgs	Ann Pearce
Susan Barton	Peter Lymer
Sophie Pulley	Azhar Malakzi
Margaret Evans	Marcia Oliveria
Alvaro and Maria Almeida	Buse Bircicek
Bhanu Patel	Tabitha Abioye
Liselle McKenzie	Charmaine Mill
Andrew Chapman	Janiana Curtinove
Xinxin Zheng	Emilly Wallace
Praful Solanki	Lakshimi Kakarla
Jaswinder Sangheera	Val MaKenzie
Balbir Ranu	Lucy Melvin
Kuldip Ranu	Dale Winton
Andrew Chapman	Carlton Baker
Michael Stone	Alex Ward
Simon Dowling	Skyler Preuss
Jane Larder	Jenna Jeffs
Pam Singh	Carol Fletcher
Angela Keane	Shurky Adan
Paul McAnespie	Charlotte Griffin
Sam Haynes	Lesley Wheeler
Liz Haynes	Jemma Davoudin
Fiona Lewis	George Westbury
Marisa Preuss	Jane Larder
Sam Woodfield	Dana Stewart
Megan Catlin	Ramesh Srivastava
Gloria Onwuneme	

## **BENN PARTNERSHIP CENTRE**

### **Charity Reference and Administrative detail (continued)**

**Employees:** Vivien Kajara – Centre Manager  
Rob Higgs – Deputy Manager / Administrator  
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  
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 2024**

The Trustees present their report and the audited financial statements of the charity for the year ended 31<sup>st</sup> March 2024. 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:

Simon Towers - Chair  
Sonia Johns  
Debbie Wilkinson – Company Secretary  
Joyce Woodings  
Kuldip Ranu  
Jaswinder Sanghera  
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**

We run a thriving community Centre in the Benn Ward in the Centre of Rugby. We provide space for activities that support the wellbeing of the community and for community groups and other charities and social enterprises.

#### **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)'.

#### **What has been going on at the Centre?**

This financial year, we have seen a steady rise in the Centre's footfall. Organisations that hired our premises three years ago are using the Centre more now than last year. We continue to hire out our rooms to various organisations, especially community organisations.

Jobs22 have renewed their contract in 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.

## BENN PARTNERSHIP CENTRE

We have continued with English classes. Our ESOL classes are run by paid tutors. The ESOL classes are running 3 days each week which includes 2 mornings, and an afternoon session on Wednesday. The classes have had fewer students attending, which means that we have operated at a loss. This has been mainly due to free classes which are offered by church groups and have been very popular within the community.

Individual Support Services (ISS) this is an organisation that supports people with learning disabilities. ISS hires one of our rooms 4 days a week and are funded by RBC. Their contract ended in July 2024 as they lost the contract to run the services.

Shaw Trust is another organisation that has been with us for a while. Shaw Trust also support special needs people back into work and help them gain skills to find work. They hire a room 3 days each week.

Adult Community Learning (ACL) have also been a major partner of Benn Partnership Centre. ACL run English, maths, yoga and sewing courses at our Centre. However most courses are now going to be run online.

Turning point: This is a new organisation that has joined us after ISS's contract expired, Turning Point support young people with autism and learning disabilities. They support them in finding volunteer jobs and meaningful training to combat isolation.

We have continued to run the work club with the help of volunteers which includes an A' level student who runs the over 55's computer classes every Friday afternoon. We are delighted to have this young man every week as the students really enjoy their class.

As the government continues to move clients to universal credits the work club has continued to support those who need to set up their accounts, search for jobs. We support the clients who need help with completing applications online for various things e.g. Housing benefit, PIP, EU settlement, residence permits, jobs, CVs, school places to name but a few.

The work club runs 3 days a week. We have been lucky to have volunteers and staff who are supporting clients with all areas of IT support.

### **Other activities that took place include:**

Arts and Crafts group run by Rugby Library and museum - this group meets every Thursday morning and has had a very good turn out. The activities suit every adult of all abilities.

We have a walking group that was set up to encourage people to venture out, do some exercise and come out after being isolated during the lockdown. The group has continued to be a success as more people look for activities to do during the day.

Thai Tamil classes for children resumed. The classes are run in the evening, one day a week. As well as community dance practice.

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 has been ongoing.

The Arts Club is weekly on Thursday. 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.

The OCD group has continued to grow. They have now secured funding to continue the support group for another two years. This will enable the group to run once a week at the Centre.

Warwickshire Pride have continued their Saturday morning sessions, and now have 2 groups: young people under 17 years and an adult group. The groups have grown are very well attended and this kind of support is much needed in the community.

The Centre has continued to support refugees and asylum seekers. 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.

## **BENN PARTNERSHIP CENTRE**

As part of our bring the community together, we had a World Food day event. This was organised by the Centre managers, to encourage the different nations that use our Centre to make a dish from their country, bring it to the Centre and share with the community. We gave a £20.00 voucher to each participant to cover the cost of ingredients. The event was very well attended, we had dishes from 12 different countries and we are very appreciative to WRCC for their continued support.

We continue to work with local supermarkets to give out food that would have gone to waste. We now have a community fridge and can take chilled food, which is appreciated by the community. This is done through the fareshare/foodiverse scheme and members of our communities appreciate the food provided.

The Centre operates as a warm hub and we now have a meet and eat community café which is open free every Friday. People in the community come together and share a warm meal which is prepared by our English students. This helps the students practice their English skills and integrate in the community.

The Centre has opened its doors to community organisations who are newly setting up but cannot afford the hire rates. As Monday and Friday are our quietest days, we decided to offer the empty rooms to small groups. We have welcomed 3 support groups one of which empowers young single mothers to get out and socialise. This has worked really well as we have also managed to have a few of these women volunteer with us on reception

We received some funding from WRCC for warm hubs. The funds were used for cooking classes run by a volunteer. We run 2 rounds of cooking sessions and have been attended very well. We have been lucky to work with Cadent who donated air fryers for the participants.

To honour our volunteers, the Centre hosted and invited all our volunteers to join us for an afternoon tea. We invited the Mayor, the local MP and a few of our sponsors. The occasion was well attended and we hope to follow this tradition every year to show appreciation to our wonderful volunteers.

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 80 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.

### **Groups using our facilities**

Over the year, we have hosted various community groups and organisations. These groups have hired our rooms and continue to support us one way or another. The following groups that have supported Benn Partnership Centre.

Adult community learning (ACL) - patchwork  
Rugby borough council (RBC)  
Arts Uplift- Rugby Arts gallery and museum  
Warwickshire prevent- part of Rugby Borough Council  
Beyond session 8  
Individual Support Solutions  
PET XI Multiply course  
Valley House  
Heal and Soul Community Training Centre  
Entrust Care Partnership  
RAGM (Memories from home) organised by Rugby Museum  
SSWA Yoga group  
Rugby community aspiring group  
Private English class ltd  
Tealeaf tales - Tap-dance lessons  
Karmel Hungarian Church  
Warwickshire Early Years  
Tamil Teaching School  
Life style clinics with Rugby NHS  
CDA Employability workshops  
Workpays for skills training back into work  
Skills people group  
WCC Foster Training  
WISE Ability  
Sikh Social Welfare Association (SSWA) - Gardening group  
Saturday art with Aishwarya



## **BENN PARTNERSHIP CENTRE**

Rugby Moslem Centre  
Devotional Associates of Yogeshwar  
Warwickshire Employment Support Team

### **Volunteers –**

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

We have the Meet and Community Café running every Friday. We have 14 ladies who spare time to prepare the meal. These ladies are from different backgrounds and have gladly shared their recipes and cuisines with the rest of the community.

We have 12 volunteers 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 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 turned 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 8 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. And 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 and those who helped with preparations before the day, we had 29 volunteers. This year we had the main hall setup and an extra room as the numbers were nearly 100. Our volunteers worked tirelessly to serve meals, cleared up after the event, offered lifts to the guests to the centre and dropped 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 deficit for the year before transfers of £19,355 (2023 surplus £4,835) on Unrestricted Funds and a deficit for the year before transfers of £3,755 (2023 surplus – £5,524) 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. Funds of £30,000 have been allocated to a designated Business Continuity reserve. 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.

## BENN PARTNERSHIP CENTRE

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
- 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

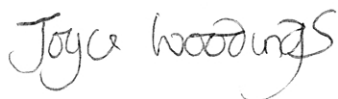
The trustees (who are also directors of Benn Partnership Centre for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting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

2<sup>nd</sup> December 2024

# BENN PARTNERSHIP CENTRE

## Independent Examiner's Report to the Directors of Benn Partnership Centre For the year ended 31 March 2024

I report to the Trustees on my examination of the financial statements of Benn Partnership Centre (the Charity) for the year ended 31 March 2024.

### 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:

# Benn Partnership Centre

## Statement of Financial Activities

For the year ended 31 March 2024

		Unrestricted Funds	Designated Funds	Restricted Funds	2024	2023
	Note	£	£	£	£	£
<b>Incoming Resources</b>						
Incoming resources from generated funds:						
Activities for generating funds	2	77,387	-	-	77,387	74,540
Investment Income	3	1,237	-	-	1,237	382
Incoming resources from charitable activities:						
Voluntary income	4	7,659	-	12,000	19,659	44,070
<b>Total Incoming Resources</b>		<u>86,283</u>	<u>-</u>	<u>12,000</u>	<u>98,283</u>	<u>118,992</u>
<b>Resources Expended</b>						
Cost of generating funds:						
Charitable Activities	5	105,638	-	15,755	121,393	108,633
Governance costs		-	-	-	-	-
<b>Total Resources Expended</b>		<u>105,638</u>	<u>-</u>	<u>15,755</u>	<u>121,393</u>	<u>108,633</u>
<b>Net incoming/(outgoing resources for the year</b>		(19,355)	-	(3,755)	(23,110)	10,359
Transfers		6,286		(6,286)	-	-
<b>Net movement in funds</b>		<u>(13,069)</u>	<u>-</u>	<u>(10,041)</u>	<u>(23,110)</u>	<u>10,359</u>
Total funds brought forward		44,885	30,000	38,188	113,073	102,714
<b>Funds Carried Forward</b>		<u>31,816</u>	<u>30,000</u>	<u>28,147</u>	<u>89,963</u>	<u>113,073</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 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed Assets</b>	7		4,011		4,416
<b>Current Assets</b>					
Debtors	8	5,849		3,298	
Cash at bank and in hand	9	82,289		107,643	
		<u>88,138</u>		<u>110,941</u>	
<b>Current Liabilities</b>					
Amounts due within 1 year	10	(2,186)		(2,283)	
<b>Net Current Assets</b>			85,952		108,658
<b>Total Assets less Current Liabilities</b>			<u>89,963</u>		<u>113,074</u>
<b>Net Assets</b>			<u>89,963</u>		<u>113,074</u>
<b>Financed by:</b>					
Restricted Funds	11		28,148		38,189
Designated Funds	12		30,000		30,000
Unrestricted Funds	13		31,816		44,885
			<u>89,963</u>		<u>113,074</u>

### Exemption from audit

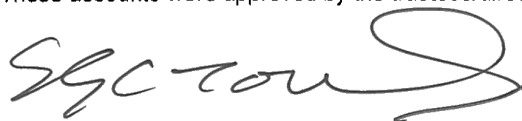
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

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 2nd December 2024 and signed on their behalf by



Simon Towers  
Treasurer

## **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.

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) Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Centre equipment	5 years
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**(f) 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.

**(g) 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.

**(h) Leases**

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.

**(i) 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.

**(j) 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.

**(k) 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 2024

### 2. Incoming Resources from Activities for Generating Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Room Hire	71,327	-	71,327	67,539
Cybercafe	134	-	134	1,900
ESOL	3,485	-	3,485	3,763
Other activities	2,066	-	2,066	1,113
Grant administration	-	-	-	-
We are digital	375	-	375	225
	-	-	-	-
	<u>77,387</u>	<u>-</u>	<u>77,387</u>	<u>74,540</u>

### 3. Investment Income

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Bank Interest Receivable	1,237	-	1,237	382
	<u>1,237</u>	<u>-</u>	<u>1,237</u>	<u>382</u>

### 4. Voluntary Income

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Public Corporation	7,500	-	-	7,500	7,500
COVID 19 BAME project	-	-	-	-	30,000
Warwickshire Impact Grant : OCD Support	-	-	-	-	1,000
Hope 4 Donation for Food Projects	-	-	-	-	1,000
Mitigating Covid effects for Marginalised Groups	-	-	-	-	1,400
New Cross Fire	-	-	-	-	1,456
Christmas Day Fund	-	-	1,056	1,056	824
WCC ESOL Grant	-	-	473	473	300
WCC Slow Cookers Grant	-	-	-	-	500
WCC Connecting Communities - Cooking From Scratch	-	-	1,000	1,000	-
WCC Councillors - Community Cafe Grant	-	-	350	350	-
Severn Trent Grant for BPC Garden	-	-	6,476	6,476	-
WRCC Grant for Meet & Eat Friday Cafe	-	-	495	495	-
Rugby Community Aspiring Club - WCCL Grant	-	-	2,150	2,150	-
Donations	159	-	-	159	90
	<u>7,659</u>	<u>-</u>	<u>12,000</u>	<u>19,659</u>	<u>44,070</u>

# Benn Partnership Centre

## Notes to the accounts (continued)

For the year ended 31 March 2024

### 5. Cost of Charitable Activities by Fund Type

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Salaries	49,216	-	9,252	58,468	70,638
ESOL tutor	3,930	-	-	3,930	3,105
Rent and room hire	6,000	-	2,096	8,096	5,634
Rates & water	923	-	-	923	648
Light & heat	7,886	-	-	7,886	3,078
Repairs & maintenance	12,605	-	-	12,605	2,315
Bank Charges	93	-	-	93	94
Printing, postage & stationery	1,207	-	446	1,653	1,162
Safety inspections	599	-	-	599	681
Insurance	3,847	-	-	3,847	3,051
Communication	822	-	51	873	784
Licence fees	164	-	-	164	164
Professional fees	2,295	-	-	2,295	2,362
Sundries	1,382	-	118	1,500	2,864
Cleaning & Hygiene	10,269	-	-	10,269	6,682
COVID costs	-	-	-	-	-
IT	962	-	-	962	383
The Oasis charges	1,814	-	-	1,814	1,549
Christmas Dinner and other food costs	733	-	3,296	4,029	1,774
Travel costs	-	-	496	496	637
Bad Debt	-	-	-	-	-
Depreciation	891	-	-	891	1,028
Grant Funding returned	-	-	-	-	-
	<u>105,638</u>	<u>-</u>	<u>15,755</u>	<u>121,393</u>	<u>108,633</u>

# Benn Partnership Centre

## Notes to the accounts (continued)

### For the year ended 31 March 2024

#### 6. Staff Costs and Emoluments

Total staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	57,690	68,964
Social security costs	-	683
Pension costs	778	991
	<u>58,468</u>	<u>70,638</u>

#### Particulars of employees:

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

	2024	2023
	No	No
Number of administrative staff	<u>3</u>	<u>3</u>

#### 7. Fixed Assets

	2024	2023
	£	£
<b>Cost</b>		
Balance brought forward	5,444	-
Additions in year	486	5,444
Balance at 31 March 2024	<u>5,930</u>	<u>5,444</u>
<b>Depreciation</b>		
Balance brought forward	1,028	-
Charge for year	891	1,028
Balance at 31 March 2024	<u>1,919</u>	<u>1,028</u>
Net Book value 31 March 2024	<u>4,011</u>	<u>4,416</u>

#### 8. Debtors

	2024	2023
	£	£
Trade debtors	4,167	1,616
Prepayments	1,682	1,682
	<u>5,849</u>	<u>3,298</u>

#### 9. Cash at Bank and In Hand

	2024	2023
	£	£
Bank and Cash Balances	82,289	107,643
	<u>82,289</u>	<u>107,643</u>

#### 10. Creditors

	2024	2023
	£	£
Sundry Creditors	1,185	1,067
Taxation & Social Security	281	503
Commercial card	578	513
Pensions	142	200
Accruals	-	-
	<u>2,186</u>	<u>2,283</u>

# Benn Partnership Centre

## Notes to the accounts (continued)

### For the year ended 31 March 2024

#### 11. Restricted Income Funds

	Balance at 1 April 2023	Incoming Resources	Outgoing Resources	Transfers	Balance at 31 March 2024
	£	£	£	£	£
COVID 19 BAME project	15,360	-	(9,476)	(5,884)	-
Think Active Tackling Inequalities Grant	1,538	-	(118)	-	1,420
National Lottery Community Fund grant	-	-	-	-	-
Warwickshire Impact Grant : OCD Support	379	-	(34)	-	345
ESOL for Syrian Families	(459)	-	-	-	(459)
Christmas Day Fund	3,373	1,056	(1,011)	-	3,418
Rugby Benevolent Fund	13,885	-	(269)	-	13,616
Buddy Club	1,254	-	-	-	1,254
Hope 4 Donation for Food Projects	740	-	(600)	(141)	-
Mitigating Covid effects for Marginalised Groups	711	-	(450)	(261)	-
New Cross Fire	889	-	(552)	-	337
WCC ESOL Grant	19	473	(412)	-	80
WCC Warm Hubs	500	-	(501)	-	(1)
WCC Connecting Communities - Cooking From Scratch	-	1,000	-	-	1,000
WCC Councillors - Community Cafe Grant	-	350	(348)	-	2
Severn Trent Grant for BPC Garden	-	6,476	-	-	6,476
WRCC Grant for Meet & Eat Friday Cafe	-	495	(489)	-	6
Rugby Community Aspiring Club - WCCL Grant	-	2,150	(1,496)	-	654
	<u>38,189</u>	<u>12,000</u>	<u>(15,756)</u>	<u>(6,286)</u>	<u>28,148</u>

#### 12. Designated Funds

	Balance at 1 April 2023	Incoming Resources	Outgoing Resources	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Business Continuity	30,000	-	-	-	30,000
	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>

A sum has been set aside by the Directors to cover the winding up costs of the charity.

#### 13. Unrestricted Income Funds

	Balance at 1 April 2023	Incoming Resources	Outgoing Resources	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Funds	44,885	86,284	(105,639)	6,286	31,816
	<u>44,885</u>	<u>86,284</u>	<u>(105,639)</u>	<u>6,286</u>	<u>31,816</u>