

Benn Partnership Centre
Financial Statements
For the year ended 31 March 2025

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

Financial Statements
For the year ended 31 March 2025

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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 – resigned 14 January 2025
Richard Harrington - appointed 27 June 2024

Company Secretary: Deborah Wilkinson

BENN PARTNERSHIP CENTRE

Volunteers:

Shreya Loman	Siobhan Morrow
Wyatt Mainwaring	Ian Sydenham
Anna Frankis	Pam Harris
Aishwarya Magesh	Tina Davies
Susan Barton	Chris Carson
Sophie Pulley	Colin Coleman
Margaret Evans	Val MaKenzie
Alvaro and Maria Almeida	Lucy Melvin
Bhanu Patel	Dale Winton
Liselle McKenzie	Carlton Baker
Praful Solanki	Carol Fletcher
Jaswinder Sangheera	Charlotte Griffin
Balbir Ranu	Lesley Wheeler
Kuldip Ranu	Jemma Davoudin
Michael Stone	Dana Stewart
Simon Dowling	Ramesh Srivastava
Jane Larder	Sue Barton
Pam Singh	Aissatou Bogoum
Angela Keane	Charmaine Mill
Paul McAnespie	Christina Hanko
Sam Haynes	Tabitha Abioye
Liz Haynes	Mercia Oliveira
Fiona Lewis	Ed Kenny
Marisa Preuss	Peter Lymer
Sam Woodfield	Phil Bates
Megan Catlin	Amnpreet Mann
Nick Long	Narinder Anand
Suji Kalai Radha	Jessica Malara
Riley Higgs	David Atichoje
	Kriszta Karolyi

BENN PARTNERSHIP CENTRE

Charity Reference and Administrative detail (continued)

Employees:

Vivien Kajaro – Centre Manager
Rob Higgs – Deputy Manager / Administrator
Robi Jugganadum – Services Support Officer
Susan Hamill – Community Connector
Aissatou Bogoum - 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 2025

The Trustees present their report and the audited financial statements of the charity for the year ended 31st March 2025. 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 – resigned 14 January 2025
Richard Harrington - appointed 27 June 2024

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)'.

BENN PARTNERSHIP CENTRE

What has been happening at the Community Centre in the Financial Year 2024/2025

This financial year, we have seen a steady rise in the Centre's footfall. However third sector organisations are hiring the rooms more than private sector organisations. This means that we have had less income come in compared to last year.

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 are offered to those who want to learn or improve their English. The classes are charged and very affordable although we would like to offer free sessions should the funding become available.

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. We also on occasions have other community support groups who join us to educate people on various topics such as energy saving, healthy living, stopping smoking and money management etc.

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.

We now have a music group for adults that runs every Friday for an hour and is a chance for the community to learn how to play a music instrument. This session is run by a qualified music teacher, who saw the need for a social activity especially for the elderly and those with learning disabilities. However, anyone is welcome. They have performed at Christmas fairs and raised money for St Cross.

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. We have continued to run the work club with the help of volunteers (mostly partners of expatriates who have recently moved from abroad to work for various large organisations within Warwickshire). The volunteers run the over 55s computer classes every Friday afternoon. We are delighted to have a group of committed individuals, every week as our clients really appreciate their support.

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.

We have continued to work with We are Digital to assist community members who find filling in forms a challenge especially due to language barriers, to apply for EU settlement status. This scheme has been a success and we have supported many people get their eVisas to settle in the UK.

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 fare share/food diverse scheme and members of our communities appreciate the food provided. We are grateful to ALDI, LIDL and especially TESCO, who donate food and other items to the Centre and have worked with us on various events. They have been a lifeline to 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, one dedicated to families cooking together and have been attended very well. We have been lucky to work with Cadent who donated air fryers for the participants.

BENN PARTNERSHIP CENTRE

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.

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.

This year we received a generous donation from the Post Code lottery, which we used to replace our partition doors, install folding sound proof partition doors, replace our projectors and buy new computers for the computer room and all the other rooms we hire out to the community.

We also received free laptops from CEMEX, which have replaced the old ones we had for over 6 years, funding towards the Christmas event and a donation towards the cost of the new member of staff who is the Community connector.

Other activities that took place include:

Arts and Crafts group run by Rugby Library and museum – Express Art Group. this group meets every Thursday morning and has had a very good turnout. The activities suit every adult of all abilities.

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, patchwork, quilting and sewing courses at our Centre. There has been a small intake in maths classes hence forcing the course to be stopped.

Love Heart Community CIC: is a new charity organisation that has started feeding the community and they meet at the centre every other week. This has brought more people out on weekends to enjoy a social and wellbeing session as well as have a meal together.

Everyone Health stop smoking services, run some sessions, which were funded by NHS. Although this service attracted some community members, the intake remained very low and was stopped after a few weeks.

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 and HMOs round Rugby.

Dunchurch Hotel refugee women's group; Run by the help of Catherine and Barnardo's team, to give the women a place to cook dishes from their homeland, practice their English and share their recipes with the community. The group was funded by the local council and support by local supermarkets who donated food items for the cooking sessions.

As part of us 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 10 different countries and we are very appreciative to WRCC and TESCO for their continued support.

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.

BENN PARTNERSHIP 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 and are very well attended and this kind of support is much needed in the community.

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)
Rugby Borough Council (RBC)
Arts Uplift- Rugby Arts gallery and museum- Inside Stories, song writing workshops
Warwickshire prevent- part of Rugby Borough Council
Arewa Bakes and Treats
Combs Tutors Ltd
Individual Support Solutions
PET XI Multiply course
Valley House
West Midlands NHS Trauma Vanguard Project
Different Futures by Claire Cooke
Feel Good League by Jen Elliot
Heart 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
Karmel Hungarian Church
Warwickshire Early Years
Sikh Temple Punjabi class
Sahil Project
Tamil Teaching School
Shaw Trust
Life style clinics with Rugby NHS
NHS Cov & Wars Occupational Therapy
TTS Dance group
Turning Point
Victim Support
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
Rugby Muslim 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 people who have supported us one way or the other, spare time and prepare the meals. The volunteers are from all walks of life including 4 with learning disabilities, are from different backgrounds and have gladly shared their recipes and cuisines with the rest of the community.

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We have 8 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 six volunteers for our gardens. Our gardening volunteers 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. We also hired a gardener who brought the gardens back to life.

During the year, we had 12 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 18 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.

To honour our volunteers, the Centre hosted and invited all our volunteers to join us for an afternoon tea. We invited the Mayor, delegates from Rugby Borough Council, our Trustees, our 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

Financial review (including reserves policy)

The result for the year showed a deficit for the year before transfers of £13,025 (2024 deficit £19,355) on Unrestricted Funds and a surplus for the year before transfers of £25,798 (2024 deficit – £3,755) 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

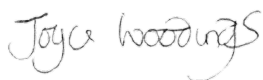
The trustees (who are also directors of Benn Partnership Centre for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting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

15 December 2025

BENN PARTNERSHIP CENTRE

Independent Examiner's Report to the Directors of Benn Partnership Centre For the year ended 31 March 2025

I report to the Trustees on my examination of the financial statements of Benn Partnership Centre (the Charity) for the year ended 31 March 2025.

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: 15 December 2025

Benn Partnership Centre

Statement of Financial Activities

For the year ended 31 March 2025

		Unrestricted Funds	Designated Funds	Restricted Funds	2025	2024
	Note	£	£	£	£	£
Incoming Resources						
Incoming resources from generated funds:						
Activities for generating funds	2	77,426	-	-	77,426	77,387
Investment Income	3	1,526	-	-	1,526	1,237
Incoming resources from charitable activities:						
Voluntary income	4	8,010	-	68,766	76,776	19,659
Total Incoming Resources		<u>86,962</u>	<u>-</u>	<u>68,766</u>	<u>155,728</u>	<u>98,283</u>
Resources Expended						
Cost of generating funds:						
Charitable Activities	5	99,987	-	42,968	142,955	121,393
Governance costs		-	-	-	-	-
Total Resources Expended		<u>99,987</u>	<u>-</u>	<u>42,968</u>	<u>142,955</u>	<u>121,393</u>
Net incoming/(outgoing resources for the year)		(13,025)	-	25,798	12,773	(23,110)
Transfers		4,752		(4,752)	-	-
Net movement in funds		<u>(8,273)</u>	<u>-</u>	<u>21,046</u>	<u>12,773</u>	<u>(23,110)</u>
Total funds brought forward		31,815	30,000	28,145	89,961	113,073
Funds Carried Forward		<u>23,541</u>	<u>30,000</u>	<u>49,191</u>	<u>102,734</u>	<u>89,963</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 2025

	Notes	2025		2024	
		£	£	£	£
Fixed Assets	7		3,209		4,011
Current Assets					
Debtors	8	4,681		5,849	
Cash at bank and in hand	9	111,693		82,289	
		<u>116,374</u>		<u>88,138</u>	
Current Liabilities					
Amounts due within 1 year	10	(16,849)		(2,186)	
Net Current Assets			99,525		85,952
Total Assets less Current Liabilities			<u>102,732</u>		<u>89,963</u>
Net Assets			<u>102,732</u>		<u>89,963</u>
Financed by:					
Restricted Funds	11		49,191		28,148
Designated Funds	12		30,000		30,000
Unrestricted Funds	13		23,541		31,816
			<u>102,732</u>		<u>89,963</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 2025.

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 15 December 2025 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 2025

2. Incoming Resources from Activities for Generating Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Room Hire	71,472	-	71,472	71,327
Cybercafe	-	-	-	134
ESOL	2,111	-	2,111	3,485
Other activities	2,347	-	2,347	2,066
We are digital	1,496	-	1,496	375
	-	-	-	-
	<u>77,426</u>	<u>-</u>	<u>77,426</u>	<u>77,387</u>

3. Investment Income

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Bank Interest Receivable	1,526	-	1,526	1,237
	<u>1,526</u>	<u>-</u>	<u>1,526</u>	<u>1,237</u>

4. Voluntary Income

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£	£
Public Corporation	8,000	-	-	8,000	7,500
Post Code Community Fund Grant	-	-	25,000	25,000	-
Warwickshire Impact Grant : OCD Support	-	-	1,760	1,760	-
Donation Ann Pearce for Dunchurch Park ESOL lessons	-	-	27	27	-
HEC Foundation - Grant for Benn Ward Fun Day 2024	-	-	4,837	4,837	-
Rugby Benevolent Fund	-	-	19,000	19,000	-
Christmas Day Fund	-	-	1,568	1,568	1,056
SE Asian Network Micro Grant (RBC)	-	-	1,270	1,270	473
Love Hearts Micro Grant (RBC)	-	-	300	300	-
WCC Connecting Communities - Cooking From Scratch	-	-	-	-	1,000
WCC Councillors - Community Cafe Grant	-	-	350	350	350
Severn Trent Grant for BPC Garden	-	-	-	-	6,476
WRCC Grant for Meet & Eat Friday Cafe	-	-	-	-	495
Rugby Community Aspiring Club - WCCL Grant	-	-	1,603	1,603	2,150
RBC Grant - Main Hall Partition	-	-	13,051	13,051	-
Donations	10	-	-	10	159
	<u>8,010</u>	<u>-</u>	<u>68,766</u>	<u>76,776</u>	<u>19,659</u>

Benn Partnership Centre

Notes to the accounts (continued)

For the year ended 31 March 2025

5. Cost of Charitable Activities by Fund Type

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£	£
Salaries	62,202	-	2,460	64,662	58,468
ESOL tutor	2,488	-	-	2,488	3,930
Rent and room hire	6,000	-	911	6,911	8,096
Rates & water	1,062	-	-	1,062	923
Light & heat	6,161	-	-	6,161	7,886
Repairs & maintenance	4,149	-	810	4,959	12,605
Bank Charges	96	-	-	96	93
Printing, postage & stationery	1,421	-	3,365	4,786	1,653
Safety inspections	908	-	-	908	599
Insurance	3,210	-	-	3,210	3,847
Communication	821	-	-	821	873
Licence fees	169	-	-	169	164
Professional fees	2,265	-	-	2,265	2,295
Sundries and event costs	1,018	-	5,878	6,896	1,500
Cleaning & Hygiene	3,557	-	-	3,557	10,269
Catering	659	-	-	659	962
The Oasis charges	1,875	-	-	1,875	1,814
Christmas Dinner and other food costs	-	-	3,631	3,631	4,029
Travel costs	-	-	-	-	496
Computer costs	1,124	-	-	1,124	-
Partitioning	-	-	25,913	25,913	-
Depreciation	802	-	-	802	891
Grant Funding returned	-	-	-	-	-
	<u>99,987</u>	<u>-</u>	<u>42,968</u>	<u>142,955</u>	<u>121,393</u>

Benn Partnership Centre

Notes to the accounts (continued)

For the year ended 31 March 2025

6. Staff Costs and Emoluments

Total staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	63,923	57,690
Social security costs	-	-
Pension costs	739	778
	<u>64,662</u>	<u>58,468</u>

Particulars of employees:

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

	2025 No	2024 No
Number of administrative staff	<u>3</u>	<u>3</u>

7. Fixed Assets

Cost

	2025 £	2024 £
Balance brought forward	5,930	5,444
Additions in year	-	486
Balance at 31 March 2025	<u>5,930</u>	<u>5,930</u>

Depreciation

	2025 £	2024 £
Balance brought forward	1,919	1,028
Charge for year	802	891
Balance at 31 March 2025	<u>2,721</u>	<u>1,919</u>

Net Book value 31 March 2025

<u>3,209</u>	<u>4,011</u>
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8. Debtors

	2025 £	2024 £
Trade debtors	2,999	4,167
Prepayments	1,682	1,682
	<u>4,681</u>	<u>5,849</u>

9. Cash at Bank and In Hand

	2025 £	2024 £
Bank and Cash Balances	111,693	82,289
	<u>111,693</u>	<u>82,289</u>

10. Creditors

	2025 £	2024 £
Sundry Creditors	14,660	1,185
Taxation & Social Security	1,359	281
Commercial card	666	578
Pensions	164	142
Accruals	-	-
	<u>16,849</u>	<u>2,186</u>

Benn Partnership Centre

Notes to the accounts (continued)

For the year ended 31 March 2025

11. Restricted Income Funds

	Balance at 1 April 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 31 March 2025 £
Post Code Community Fund Grant	-	25,000	(13,671)	-	11,329
Think Active Tackling Inequalities Grant	1,420	-	(500)	-	920
Donation from Ann Pearse for Dunchurch Park ESOL	-	27	-	-	27
Warwickshire Impact Grant : OCD Support	345	1,760	-	-	2,105
ESOL for Syrian Families	(459)	-	-	-	(459)
Christmas Day Fund	3,418	1,568	(1,893)	-	3,093
Rugby Benevolent Fund	13,616	19,000	-	(3,500)	29,116
Buddy Club	1,254	-	-	(1,252)	2
Restricted - RBC Grant - Main Hall Partition	-	13,051	(13,051)	-	-
SE Asian Network Micro Grant (RBC)	-	1,270	(612)	-	658
New Cross Fire	337	-	-	-	337
WCC ESOL Grant	80	-	(66)	-	14
WCC Warm Hubs	(1)	-	-	1	(1)
WCC Connecting Communities - Cooking From Scratch	1,000	-	(69)	-	931
WCC Councillors - Community Cafe Grant	2	350	(344)	-	8
Severn Trent Grant for BPC Garden	6,476	-	(5,825)	-	651
WRCC Grant for Meet & Eat Friday Cafe	6	-	(396)	853	463
Rugby Community Aspiring Club - WCCL Grant	654	1,603	(2,257)	-	-
HEC Foundation - Grant for Benn Ward Fun Day 2024	-	4,837	(3,984)	(853)	-
Love Hearts Micro Grant (RBC)	-	300	(300)	-	-
	<u>28,148</u>	<u>68,766</u>	<u>(42,968)</u>	<u>(4,751)</u>	<u>49,191</u>

12. Designated Funds

	Balance at 1 April 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 31 March 2025 £
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 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 31 March 2025 £
General Funds	31,816	86,962	(99,987)	4,752	23,542
	<u>31,816</u>	<u>86,962</u>	<u>(99,987)</u>	<u>4,752</u>	<u>23,542</u>

Benn Partnership Centre

Notes to the accounts (continued)

For the year ended 31 March 2025

14. Analysis of Net Assets between Funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Fixed Assets	3,208			3,208
Debtors	4,681			4,681
Cash at bank and in hand	32,501	30,000	49,192	111,693
Current liabilities	(16,849)			(16,849)
Total Funds	<u>23,541</u>	<u>30,000</u>	<u>49,192</u>	<u>102,732</u>

15. Benefits in kind

There are no benefits in kind for the year.

16. Directors' remuneration, benefits and expenses

No Directors received any remuneration benefits or expenses during the year (2024 nil).

17. Independent examination and accountancy services

	2025 £	2024 £
The cost of the examination and accountancy services for the year	<u>1,236</u>	<u>1,236</u>

18. Annual commitments under operating leases

The company has no commitments under operating leases.