

# QUERNS COMMUNITY CENTRE

England & Wales · Charity number 1086785

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2001-05-25

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Querns Community Centre  
Querns Place  
Canterbury  
Kent  
CT1 1PY

**Phone** 01227738282

**Email** [quernscommunity@btconnect.com](mailto:quernscommunity@btconnect.com)

## Activities

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**Objects:** ESTABLISHED PARTICULARLY FOR THE BENEFIT OF PERSONS LIVING IN THE QUERN'S ESTATE IN CANTERBURY TO ADVANCE EDUCATION AND PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR RECREATION OR LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS.

**Activities:** Querns community centre provides a base for services, facilities, social, educational, training, playschemes, parent and child groups, youth opportunities for the residents of Querns and surrounding area. Supported by volunteers and other agencies. This is open to all ages, groups and ability. To improve the quality of life and alleviate isolation and exclusion for these residents

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities

## Geography

- **Area of benefit:** CANTERBURY, KENT
- Kent

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£419	£5,166	-	-
2024-03-31	£263	£6,432	-	-
2023-03-31	£35,630	£38,187	-	-
2022-03-31	£28,951	£32,771	-	-
2021-03-31	£43,604	£29,394	-	-

## Trustees

Name	Role	Appointed
<b>Kelly Edwards</b>	Chair	2021-04-02
ANDREW JOHN MACKENZIE		
JOANNE RYAN		2013-01-15
Jane Mackenzie		

**QUERNS COMMUNITY CENTRE**

England & Wales - Charity number 1086785

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# Accounts

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**Querns Community Centre**  
**Unaudited Financial Statements**  
**31 March 2023**

**BURGESS HODGSON LLP**

Chartered accountants  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

# Querns Community Centre

## Financial Statements

Year ended 31 March 2023

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# Querns Community Centre

## Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

### Reference and administrative details

**Registered charity name** Querns Community Centre

**Charity registration number** 1086785

**Principal office** 51 Querns Road  
Canterbury  
CT1 1PZ

### The trustees

J Ryan  
J MacKenzie  
A J MacKenzie  
K Edwards  
E Ledger  
S Andrews

**Independent examiner** Andrew Collyer ACA Burgess Hodgson LLP  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

## Querns Community Centre

### Trustees' Annual Report *(continued)*

Year ended 31 March 2023

#### Structure, governance and management

##### Trustee board

Kelly Edwards - Chair  
Joanne Ryan - Treasurer  
Jane MacKenzie - Secretary  
John MacKenzie - Trustee  
Emma Ledger - Trustee  
Sheila Andrews - Trustee

##### Organisational structure

Querns Community Centre is governed by its Trustee Board, which is responsible for setting the strategic direction of the organisation. The Trustees carry the ultimate responsibility for the charity's legal and contractual obligations. Trustees meet at least 4 times per year, including an Annual General Meeting and with provision for any other necessary meetings. The Trustees delegate the day to day management of the charity to the Centre Manager, who is responsible for the line-management of the team. The Trustees are independent from the Manager and staff team.

##### Public benefit

The Trustees are aware of the Charity Commission guidance on Charities and Public Benefit, in particular the need to demonstrate an identifiable benefit and show that the benefits are open to the section of the public that is appropriate to our aims. The Trustees are confident that this report demonstrates clear public benefit to the inhabitants of Querns Road, including Youth services, highly subsidised trips, activities and events, and free facilities and leisure/recreational/educational services to all residents to improve their health and social welfare, regardless of age, gender, sexual orientation, political/ religious views or ability.

##### Risk management

The Trustees have a duty to identify and review all risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error. Internal risks relating to the proper management of the organisation are minimized by the design and implementation of comprehensive policies and procedures appropriate to the size of the organisation. This includes stringent financial procedures that ensure the proper authorisation of all transactions.

##### Objectives and activities

The organisation is established particularly for the benefit of the persons living in the Quern's estate in Canterbury to advance the education and provide or assist in the provision of the facilities for the recreation or leisure-time occupation with the object to improving the conditions of life of such persons.

## Querns Community Centre

### Trustees' Annual Report *(continued)*

Year ended 31 March 2023

#### Achievements and performance

##### Background

The Querns estate is in the highest quantize in the district for people in receipt of means tested benefits with approximately 53% more claimants than neighbouring Spring Lane estate. Many residents have never been in employment and this is likely to be a direct result of poor education and attainment meaning fewer opportunities or lower paid jobs. Many of our families struggle to understand complex forms relating to benefits, seeking employment and struggle to use a computer and the internet. Drugs and alcohol are an ongoing issue within the area as is antisocial behaviour which often follows a cycle break.

Historically Querns Community Centre has been a community led project starting 20 years ago by a small group of very dedicated residents with the aim to improve people's opportunities. It has a proven track record of engagement with the community and this has continued from generation to generation. The Centre has always consulted with service users to ensure that services are appropriate across all ages and has encouraged input in a variety of ways whether it has been through the committee, specific events or work groups. This has led to long term outcomes as the Centre responds to the people. This is proven by the longevity of many of our groups and the commitment from our volunteers.

##### 2022 - 2023

Querns Community Centre had another busy year in 2022/23, despite it being a difficult time for the charity we have managed to provide many activities, projects, and services for the local community. There was an Easter fair, along with a Summer fete and Christmas Bazaar as well as a community coach trip to Brighton a trip to the Panto.

Our Switch group continued to meet weekly giving the children of the community opportunity to meet in a safe environment, having fun with their friends as well as taking part in a huge range of activities. During the summer we held a very successful Let yourself shine project for our young people.

We have continued our work around food. As well as holding 4 weekly food share mornings we have worked alongside the amazing Foodbank to ensure those in need are both referred and receive food help quickly

During the year have partnered on many projects including working with, St Martins and St Pauls Church, Canterbury Foodbank, Morrisons etc. creating community engagement and quality services.

## Querns Community Centre

### Trustees' Annual Report *(continued)*

Year ended 31 March 2023

#### Financial review

##### Financial position

Total income for the year 2023 amounted to £35,630 compared to £28,951 in the prior year. The income received by the charity arises mainly from grants, as well as from other donations and legacies.

Total resources expended in 2023 amounted to £38,187 compared to £32,771 in the prior year, with the main expenses being wages and repair costs.

This resulted in net expenditure in 2023 of £2,557 compared to net expenditure of £3,820 in the prior year. The total funds at the 2023 year end amounted to £16,421 compared to £18,978 in the prior year.

##### Reserves policy

The Trustees are aware of the importance of building reserves to provide sustainability and they will analyse and monitor spending trends in order to set budgets. These budgets will be analysed on a quarterly basis always with the view to increasing reserves, without detriment to any Public Benefit.

##### Going concern

Due to lack of financial sustainability the Trustees had to make the difficult decision to make staff redundant in the January and March of 2023, and close the centre from April 2023. The entity has sufficient funds to meet their legal obligations and will look to close the charity once all requirements have been met. As a result the accounts are prepared on a basis other than going concern as in Note 3 to the financial statements.

## Querns Community Centre

### Trustees' Annual Report *(continued)*

**Year ended 31 March 2023**

The trustees' annual report was approved on 18.12.24..... and signed on behalf of the board of trustees by:



K Edwards  
Trustee

## Querns Community Centre

### Independent Examiner's Report to the Trustees of Querns Community Centre

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Querns Community Centre ('the charity') for the year ended 31 March 2023.

#### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (accounts and Reports) Regulations 2008 other than any requirement that the accounts give 'true and fair' view which is not a matter considered as part of an independent examination.

I would like to highlight the going concern policy discloses that the accounts have been prepared on a basis other than the going concern basis due to the decision to close the charity once the legal obligations are met. I have no other 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 accounts to be reached.



Andrew Collyer ACA

Burgess Hodgson LLP  
Independent Examiner

Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

18/12/2024

**Querns Community Centre**  
**Statement of Financial Activities**  
**Year ended 31 March 2023**

		2023			2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	33,710	–	33,710	25,171
Charitable activities	5	339	–	339	1,589
Other trading activities	6	1,579	–	1,579	2,191
Investment income	7	2	–	2	–
<b>Total income</b>		<u>35,630</u>	<u>–</u>	<u>35,630</u>	<u>28,951</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	4,083	–	4,083	3,324
Expenditure on charitable activities	9,10	<u>34,104</u>	<u>–</u>	<u>34,104</u>	<u>29,447</u>
<b>Total expenditure</b>		<u>38,187</u>	<u>–</u>	<u>38,187</u>	<u>32,771</u>
<b>Net expenditure and net movement in funds</b>					
		<u>(2,557)</u>	<u>–</u>	<u>(2,557)</u>	<u>(3,820)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		18,977	1	18,978	22,798
<b>Total funds carried forward</b>		<u>16,420</u>	<u>1</u>	<u>16,421</u>	<u>18,978</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**Querns Community Centre**  
**Statement of Financial Position**  
**31 March 2023**

	Note	2023 £	£	2022 £
<b>Fixed assets</b>				
Tangible fixed assets	15		–	3,893
<b>Current assets</b>				
Cash at bank and in hand		18,102		18,685
<b>Creditors: amounts falling due within one year</b>	16	<u>1,681</u>		<u>3,600</u>
<b>Net current assets</b>			16,421	15,085
<b>Total assets less current liabilities</b>			<u>16,421</u>	<u>18,978</u>
<b>Net assets</b>			<u>16,421</u>	<u>18,978</u>
<b>Funds of the charity</b>				
Restricted funds			1	1
Unrestricted funds			<u>16,420</u>	<u>18,977</u>
<b>Total charity funds</b>	19		<u>16,421</u>	<u>18,978</u>

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

18.12.24



K Edwards  
Trustee

**Querns Community Centre**  
**Notes to the Financial Statements**  
**Year ended 31 March 2023**

**1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 51 Querns Road, Canterbury, CT1 1PZ.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

Due to lack of financial sustainability the Trustees had to make the difficult decision to make staff redundant in the January and March of 2023, and close the centre from April 2023. The entity has sufficient funds to meet their legal obligations and will look to close the charity once all requirements have been met. As a result the accounts are prepared on a basis other than going concern.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## Querns Community Centre

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

## Querns Community Centre

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 3. Accounting policies *(continued)*

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	10% straight line
Fixtures and fittings	-	20% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

##### Government grants

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

##### Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

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 the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

#### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Donations and legacies	2,136	2,136	1,179	1,179

## Querns Community Centre

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Grants</b>				
Grants	4,385	4,385	13,325	13,325
Government grant income	27,189	27,189	10,667	10,667
	<u>33,710</u>	<u>33,710</u>	<u>25,171</u>	<u>25,171</u>

#### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Charitable activities	339	339	1,589	1,589

#### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other trading activities	1,579	1,579	2,191	2,191

#### 7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	2	2	-	-

#### 8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	4,083	4,083	3,324	3,324

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Community centre	34,104	-	34,104

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Community centre	27,448	1,999	29,447

## Querns Community Centre

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2023 £	Total fund 2022 £
Community centre	34,104	34,104	29,447

#### 11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	3,893	1,082

#### 12. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,200	1,200

#### 13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	18,438	16,114
Employer contributions to pension plans	150	170
	<u>18,588</u>	<u>16,284</u>

The average head count of employees during the year was 2 (2022: 2).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

## Querns Community Centre

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 15. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2022 and 31 March 2023	<u>9,835</u>	<u>5,121</u>	<u>14,956</u>
<b>Depreciation</b>			
At 1 April 2022	6,271	4,792	11,063
Charge for the year	3,564	329	3,893
<b>At 31 March 2023</b>	<u>9,835</u>	<u>5,121</u>	<u>14,956</u>
<b>Carrying amount</b>			
At 31 March 2023	—	—	—
At 31 March 2022	<u>3,564</u>	<u>329</u>	<u>3,893</u>

#### 16. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,200	3,600
Other creditors	481	—
	<u>1,681</u>	<u>3,600</u>

#### 17. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £150 (2022: £170).

#### 18. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023 £	2022 £
Recognised in income from donations and legacies:		
Government grants income	<u>27,189</u>	<u>10,667</u>

## Querns Community Centre

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023 £
General funds	18,977	35,630	(38,187)	16,420

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022 £
General funds	20,798	28,951	(30,772)	18,977

##### Restricted funds

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023 £
Grants	1	–	–	1

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022 £
Grants	2,000	–	(1,999)	1

#### 20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	–	–	–
Current assets	18,101	1	18,102
Creditors less than 1 year	(1,681)	–	(1,681)
<b>Net assets</b>	<u>16,420</u>	<u>1</u>	<u>16,421</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	3,893	–	3,893
Current assets	18,684	1	18,685
Creditors less than 1 year	(3,600)	–	(3,600)
<b>Net assets</b>	<u>18,977</u>	<u>1</u>	<u>18,978</u>

**Querns Community Centre**  
**Management Information**  
**Year ended 31 March 2023**

**The following pages do not form part of the financial statements.**

**Querns Community Centre**  
**Detailed Statement of Financial Activities**  
**Year ended 31 March 2023**

	2023 £	2022 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations and legacies	2,136	1,179
Grants	4,385	13,325
Government grant income	27,189	10,667
	<u>33,710</u>	<u>25,171</u>
<b>Charitable activities</b>		
Charitable activities	339	1,589
<b>Other trading activities</b>		
Other trading activities	1,579	2,191
<b>Investment income</b>		
Bank interest receivable	2	—
<b>Total income</b>	<u>35,630</u>	<u>28,951</u>
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Purchases	4,083	3,324
<b>Expenditure on charitable activities</b>		
Purchases	10,423	10,881
Wages and salaries	18,438	16,114
Pension costs	150	170
Depreciation	3,893	1,082
Accountancy fees	1,200	1,200
	<u>34,104</u>	<u>29,447</u>
<b>Total expenditure</b>	<u>38,187</u>	<u>32,771</u>
<b>Net expenditure</b>	<u>(2,557)</u>	<u>(3,820)</u>

## Querns Community Centre

### Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
<b>Costs of raising donations and legacies</b>		
<b>Costs of raising donations and legacies - Donations</b>		
Raising funds	4,083	3,324
	<u>4,083</u>	<u>3,324</u>
<b>Costs of raising donations and legacies</b>	<u>4,083</u>	<u>3,324</u>
<b>Expenditure on charitable activities</b>		
<b>Community centre</b>		
<i>Activities undertaken directly</i>		
Purchases	10,423	10,881
Wages and salaries	18,438	16,114
Pension costs	150	170
Depreciation of tangible assets	3,893	1,082
Accountancy fees	1,200	1,200
	<u>34,104</u>	<u>29,447</u>
<b>Expenditure on charitable activities</b>	<u>34,104</u>	<u>29,447</u>

**QUERNS COMMUNITY CENTRE**

England & Wales - Charity number 1086785

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# Accounts

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CHARITY REGISTRATION NUMBER: 1086785

**Querns Community Centre**  
**Unaudited Financial Statements**  
**31 March 2022**

**BURGESS HODGSON LLP**

Chartered accountants  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

# Querns Community Centre

## Financial Statements

Year ended 31 March 2022

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## Querns Community Centre

### Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

#### Reference and administrative details

Registered charity name Querns Community Centre

Charity registration number 1086785

Principal office 51 Querns Road  
Canterbury  
CT1 1PZ

#### The trustees

J Ryan  
J MacKenzie  
A J MacKenzie  
K Edwards  
E Ledger  
S Andrews

Independent examiner Matthew Lightfoot  
Burgess Hodgson LLP  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

## **Querns Community Centre**

### **Trustees' Annual Report *(continued)***

**Year ended 31 March 2022**

#### **Structure, governance and management**

##### **Trustee board**

Kelly Edwards - Chair  
Joanne Ryan - Treasurer  
Jane MacKenzie - Secretary  
John MacKenzie - Trustee  
Emma Ledger - Trustee  
Sheila Andrews - Trustee

##### **Organisational structure**

Querns Community Centre is governed by its Trustee Board, which is responsible for setting the strategic direction of the organisation. The Trustees carry the ultimate responsibility for the charity's legal and contractual obligations. Trustees meet at least 4 times per year, including an Annual General Meeting and with provision for any other necessary meetings. The Trustees delegate the day to day management of the charity to the Centre Manager, who is responsible for the line-management of the team. The Trustees are independent from the Manager and staff team.

##### **Public benefit**

The Trustees are aware of the Charity Commission guidance on Charities and Public Benefit, in particular the need to demonstrate an identifiable benefit and show that the benefits are open to the section of the public that is appropriate to our aims. The Trustees are confident that this report demonstrates clear public benefit to the inhabitants of Querns Road, including Youth services, highly subsidised trips, activities and events, and free facilities and leisure/recreational/educational services to to all residents to improve their health and social welfare, regardless of age, gender, sexual orientation, political/ religious views or ability.

##### **Risk management**

The Trustees have a duty to identify and review all risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error. Internal risks relating to the proper management of the organisation are minimized by the design and implementation of comprehensive policies and procedures appropriate to the size of the organisation. This includes stringent financial procedures that ensure the proper authorisation of all transactions.

##### **Objectives and activities**

The organisation is established particularly for the benefit of the persons living in the Quern's estate in Canterbury to advance the education and provide or assist in the provision of the facilities for the recreation or leisure-time occupation with the object to improving the conditions of life of such persons.

## Querns Community Centre

### Trustees' Annual Report *(continued)*

Year ended 31 March 2022

#### Achievements and performance

##### Background

The Querns estate is in the highest quartile in the district for people in receipt of means tested benefits with approximately 53% more claimants than neighbouring Spring Lane estate. Many residents have never been in employment and this is likely to be a direct result of poor education and attainment meaning fewer opportunities or lower paid jobs. Many of our families struggle to understand complex forms relating to benefits, seeking employment and struggle to use a computer and the internet. Drugs and alcohol are an ongoing issue within the area as is antisocial behaviour which often follows a cycle break.

Historically Querns Community Centre has been a community led project starting 20 years ago by a small group of very dedicated residents with the aim to improve people's opportunities. It has a proven track record of engagement with the community and this has continued from generation to generation. The Centre has always consulted with service users to ensure that services are appropriate across all ages and has encouraged input in a variety of ways whether it has been through the committee, specific events or work groups. This has led to long term outcomes as the Centre responds to the people. This is proven by the longevity of many of our groups and the commitment from our volunteers.

##### 2021 - 2022

Querns Community Centre had another busy year in 2021/ 22 providing many activities, projects, and services for the local community. These included: A stay and play group running weekly, School uniform exchange, table top sales throughout the year as well as community craft days including making Halloween ceramics with Expressions Art. There was an Easter fair, along with a Summer fete and Christmas Bazaar.

Our Querns hub continues to offer support and assistance on a wide variety of issues including debt advice, sexual health advice, benefit assistance, mental health issues, job applications, housing issues and many others. We have also incorporated creative Querns offering many activities such as cooking, crafting and gardening, as well as working with Canterbury Festival to provide music sessions.

Our hugely successful Switch group continues to meet weekly giving the children of the community opportunity to meet in a safe environment, having fun with their friends as well as taking part in a huge range of activities, including, making care packages to be sent to the Ukraine, a sponsored dance challenge raising funds for Shorter Lives Together, Halloween created crafts, Christmas crafts as well as working towards Badges. The year was rounded off with an Afternoon Tea for our switch members to show invite their parents and those most important in their lives. During the summer we held a very successful Let yourself shine project for our young people incorporating arts and crafts, recycling and learning sign language.

We have continued our work around food and cookery focusing on healthier lifestyle choices offering an opportunity to learn valuable life skills improving the health, mental health and general well being of our service users. As well as holding 4 weekly food share mornings we have worked alongside the amazing Foodbank to ensure those in need are both referred and receive food help quickly

During the year have partnered on many projects including working with, St Martins and St Pauls Church, Canterbury Foodbank, Morrisons etc. creating community engagement and quality services.

## Querns Community Centre

### Trustees' Annual Report *(continued)*

Year ended 31 March 2022

#### Financial review

##### Financial position

Total income for the year 2022 amounted to £28,951 compared to £43,604 in the prior year. The income received by the charity arises from donations and legacies as well as grants received in the current year (£23,992) which includes £10,667 of COVID Small Business Grants received from Canterbury City Council.

Total resources expended in 2022 amounted to £32,771 compared to £29,394 in the prior year, with the main expenses being wages and repair costs.

This resulted in net expenditure in 2022 of £3,820 compared to net income of £14,210 in the prior year. The total funds at the 2022 year end amounted to £22,798 compared to £8,588 in the prior year.

##### Reserves policy

The Trustees are aware of the importance of building reserves to provide sustainability and they will analyse and monitor spending trends in order to set budgets. These budgets will be analysed on a quarterly basis always with the view to increasing reserves, without detriment to any Public Benefit.

##### Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

The trustees' annual report was approved on 27.1.23 and signed on behalf of the board of trustees by:



K Edwards  
Trustee

## Querns Community Centre

### Independent Examiner's Report to the Trustees of Querns Community Centre

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Querns Community Centre ('the charity') for the year ended 31 March 2022.

#### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no material 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 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.



Matthew Lightfoot

Burgess Hodgson LLP  
Independent Examiner

Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

## Querns Community Centre

### Statement of Financial Activities

Year ended 31 March 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	25,171	–	25,171	40,404
Charitable activities	5	1,589	–	1,589	1,022
Other trading activities	6	2,191	–	2,191	2,178
<b>Total income</b>		<u>28,951</u>	<u>–</u>	<u>28,951</u>	<u>43,604</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	3,324	–	3,324	1,008
Expenditure on charitable activities	8,9	27,448	1,999	29,447	28,386
<b>Total expenditure</b>		<u>30,772</u>	<u>1,999</u>	<u>32,771</u>	<u>29,394</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(1,821)</u>	<u>(1,999)</u>	<u>(3,820)</u>	<u>14,210</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		20,798	2,000	22,798	8,588
<b>Total funds carried forward</b>		<u>18,977</u>	<u>1</u>	<u>18,978</u>	<u>22,798</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

## Querns Community Centre

### Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £
<b>Fixed assets</b>				
Tangible fixed assets	14		3,893	4,975
<b>Current assets</b>				
Cash at bank and in hand		18,685		20,223
Creditors: amounts falling due within one year	15	<u>3,600</u>		<u>2,400</u>
<b>Net current assets</b>			<u>15,085</u>	<u>17,823</u>
<b>Total assets less current liabilities</b>			<u>18,978</u>	<u>22,798</u>
<b>Net assets</b>			<u>18,978</u>	<u>22,798</u>
<b>Funds of the charity</b>				
Restricted funds			1	2,000
Unrestricted funds			<u>18,977</u>	<u>20,798</u>
<b>Total charity funds</b>	18		<u>18,978</u>	<u>22,798</u>

These financial statements were approved by the board of trustees and authorised for issue on ~~27.1.23~~, and are signed on behalf of the board by:



K Edwards  
Trustee

**Querns Community Centre**  
**Notes to the Financial Statements**  
**Year ended 31 March 2022**

**1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 51 Querns Road, Canterbury, CT1 1PZ.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## Querns Community Centre

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

## Querns Community Centre

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 3. Accounting policies *(continued)*

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	10% straight line
Fixtures and fittings	-	20% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

##### Government grants

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

##### Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

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 the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations and legacies	1,179	–	1,179

## Querns Community Centre

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Grants</b>			
Grants	13,325	–	13,325
Government grant income	10,667	–	10,667
	<u>25,171</u>	<u>–</u>	<u>25,171</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations and legacies	932	–	932
<b>Grants</b>			
Grants	11,000	2,000	13,000
Government grant income	26,472	–	26,472
	<u>38,404</u>	<u>2,000</u>	<u>40,404</u>

#### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Charitable activities	<u>1,589</u>	<u>1,589</u>	<u>1,022</u>	<u>1,022</u>

#### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other trading activities	<u>2,191</u>	<u>2,191</u>	<u>2,178</u>	<u>2,178</u>

#### 7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Donations	<u>3,324</u>	<u>3,324</u>	<u>1,008</u>	<u>1,008</u>

## Querns Community Centre

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

**8. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Community centre	<u>27,448</u>	<u>1,999</u>	<u>29,447</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Community centre	<u>28,386</u>	<u>—</u>	<u>28,386</u>

**9. Expenditure on charitable activities by activity type**

	Activities undertaken directly £	Total funds 2022 £	Total fund 2021 £
Community centre	<u>29,447</u>	<u>29,447</u>	<u>28,386</u>

**10. Net (expenditure)/income**

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>1,082</u>	<u>1,235</u>

**11. Independent examination fees**

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

**12. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	16,114	13,989
Social security costs	—	1,945
Employer contributions to pension plans	170	164
	<u>16,284</u>	<u>16,098</u>

The average head count of employees during the year was 2 (2021: 3).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

## Querns Community Centre

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

#### 13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

#### 14. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2021 and 31 March 2022	<u>9,835</u>	<u>5,121</u>	<u>14,956</u>
<b>Depreciation</b>			
At 1 April 2021	5,287	4,694	9,981
Charge for the year	<u>984</u>	<u>98</u>	<u>1,082</u>
At 31 March 2022	<u>6,271</u>	<u>4,792</u>	<u>11,063</u>
<b>Carrying amount</b>			
At 31 March 2022	<u>3,564</u>	<u>329</u>	<u>3,893</u>
At 31 March 2021	<u>4,548</u>	<u>427</u>	<u>4,975</u>

#### 15. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>3,600</u>	<u>2,400</u>

#### 16. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £170 (2021: £164).

#### 17. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022 £	2021 £
Recognised in income from donations and legacies:		
Government grants income	<u>10,667</u>	<u>26,472</u>

## Querns Community Centre

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	<u>20,798</u>	<u>28,951</u>	<u>(30,772)</u>	<u>18,977</u>

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>8,588</u>	<u>41,604</u>	<u>(29,394)</u>	<u>20,798</u>

##### Restricted funds

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Grants	<u>2,000</u>	<u>—</u>	<u>(1,999)</u>	<u>1</u>

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Grants	<u>—</u>	<u>2,000</u>	<u>—</u>	<u>2,000</u>

#### 19. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	3,893	3,893
Current assets	18,685	18,685
Creditors less than 1 year	<u>(3,600)</u>	<u>(3,600)</u>
<b>Net assets</b>	<u>18,978</u>	<u>18,978</u>

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	4,975	4,975
Current assets	20,223	20,223
Creditors less than 1 year	<u>(2,400)</u>	<u>(2,400)</u>
<b>Net assets</b>	<u>22,798</u>	<u>22,798</u>

**Querns Community Centre**  
**Management Information**  
**Year ended 31 March 2022**

The following pages do not form part of the financial statements.

**Querns Community Centre**  
**Detailed Statement of Financial Activities**  
**Year ended 31 March 2022**

	2022 £	2021 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations and legacies	1,179	932
Grants	13,325	13,000
Government grant income	10,667	26,472
	<u>25,171</u>	<u>40,404</u>
<b>Charitable activities</b>		
Charitable activities	<u>1,589</u>	<u>1,022</u>
<b>Other trading activities</b>		
Other trading activities	<u>2,191</u>	<u>2,178</u>
<b>Total income</b>	<u>28,951</u>	<u>43,604</u>
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Purchases	<u>3,324</u>	<u>1,008</u>
<b>Expenditure on charitable activities</b>		
Purchases	10,881	9,853
Wages and salaries	16,114	13,989
Employer's NIC	—	1,945
Pension costs	170	164
Depreciation	1,082	1,235
Accountancy fees	1,200	1,200
	<u>29,447</u>	<u>28,386</u>
<b>Total expenditure</b>	<u>32,771</u>	<u>29,394</u>
<b>Net (expenditure)/income</b>	<u>(3,820)</u>	<u>14,210</u>

## Querns Community Centre

### Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
<b>Costs of raising donations and legacies</b>		
Costs of raising donations and legacies - Donations		
Raising funds	3,324	1,008
	<u>3,324</u>	<u>1,008</u>
<b>Costs of raising donations and legacies</b>	<u>3,324</u>	<u>1,008</u>
<b>Expenditure on charitable activities</b>		
<b>Community centre</b>		
<i>Activities undertaken directly</i>		
Purchases	10,881	9,853
Wages and salaries	16,114	13,989
Employer's NIC	—	1,945
Pension costs	170	164
Depreciation of tangible assets	1,082	1,235
Accountancy fees	1,200	1,200
	<u>29,447</u>	<u>28,386</u>
<b>Expenditure on charitable activities</b>	<u>29,447</u>	<u>28,386</u>

**QUERNS COMMUNITY CENTRE**

England & Wales - Charity number 1086785

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# Accounts

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CHARITY REGISTRATION NUMBER: 1086785

**Querns Community Centre**  
**Unaudited Financial Statements**  
**31 March 2021**

**BURGESS HODGSON LLP**

Chartered accountants  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

# Querns Community Centre

## Financial Statements

Year ended 31 March 2021

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## Querns Community Centre

### Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

#### Reference and administrative details

Registered charity name Querns Community Centre

Charity registration number 1086785

Principal office 51 Querns Road  
Canterbury  
CT1 1PZ

#### The trustees

J Ryan  
J MacKenzie  
A J MacKenzie  
K Edwards  
E Ledger  
S Andrews

Independent examiner Burgess Hodgson LLP  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

## **Querns Community Centre**

### **Trustees' Annual Report *(continued)***

**Year ended 31 March 2021**

#### **Structure, governance and management**

##### **Trustee board**

Kelly Edwards - Chair  
Joanne Ryan - Treasurer  
Jane MacKenzie - Secretary  
John MacKenzie - Trustee  
Emma Ledger - Trustee  
Sheila Andrews - Trustee

##### **Organisational structure**

Querns Community Centre is governed by its Trustee Board, which is responsible for setting the strategic direction of the organisation. The Trustees carry the ultimate responsibility for the charity's legal and contractual obligations. Trustees meet at least 4 times per year, including an Annual General Meeting and with provision for any other necessary meetings. The Trustees delegate the day to day management of the charity to the Centre Manager, who is responsible for the line-management of the team. The Trustees are independent from the Manager and staff team.

##### **Public benefit**

The Trustees are aware of the Charity Commission guidance on Charities and Public Benefit, in particular the need to demonstrate an identifiable benefit and show that the benefits are open to the section of the public that is appropriate to our aims. The Trustees are confident that this report demonstrates clear public benefit to the inhabitants of Querns Road, including Youth services, highly subsidised trips, activities and events, and free facilities and leisure/recreational/educational services to to all residents to improve their health and social welfare, regardless of age, gender, sexual orientation, political/ religious views or ability.

##### **Risk management**

The Trustees have a duty to identify and review all risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error. Internal risks relating to the proper management of the organisation are minimized by the design and implementation of comprehensive policies and procedures appropriate to the size of the organisation. This includes stringent financial procedures that ensure the proper authorisation of all transactions.

##### **Objectives and activities**

The organisation is established particularly for the benefit of the persons living in the Quern's estate in Canterbury to advance the education and provide or assist in the provision of the facilities for the recreation or leisure-time occupation with the object to improving the conditions of life of such persons.

## Querns Community Centre

### Trustees' Annual Report *(continued)*

Year ended 31 March 2021

#### Achievements and performance

##### Background

The Querns estate is in the highest quartile in the district for people in receipt of means tested benefits with approximately 53% more claimants than neighbouring Spring Lane estate. Many residents have never been in employment and this is likely to be a direct result of poor education and attainment meaning fewer opportunities or lower paid jobs. Many of our families struggle to understand complex forms relating to benefits, seeking employment and struggle to use a computer and the internet. Drugs and alcohol are an ongoing issue within the area as is antisocial behaviour which often follows a cycle break. Historically Querns Community Centre has been a community led project starting 20 years ago by a small group of very dedicated residents with the aim to improve people's opportunities. It has a proven track record of engagement with the community and this has continued from generation to generation. The Centre has always consulted with service users to ensure that services are appropriate across all ages and has encouraged input in a variety of ways whether it has been through the committee, specific events or work groups. This has led to long term outcomes as the Centre responds to the people. This is proven by the longevity of many of our groups and the commitment from our volunteers.

##### 2020 - 2021

This year has been very challenging. Going into lockdown had a huge impact on Querns Community Centre and the community which meant the centre was forced to close for several months. In July when some restrictions were lifted we started looking at ways to serve the community in the current pandemic. Based on feedback and evaluations of past work the committee felt we had a wealth of experience around food and this had always been a real strength. Food can relate into all of our groups including our youth group and the centre started cooking and providing meals to both elderly/vulnerable people and families on an order and deliver basis. Again, this came from a need which was asked for by residents producing 60 portions of food a week. In addition, we started to create baking kits for children to help alleviate the stress of being off school for so long to which we had a great response and feedback. We also provided our Junior Switch members with activity packs on a weekly basis while we were unable to hold face to face sessions. We managed to hold a socially distanced Spooky Halloween Trail which was a great success and lots of fun. Our team of committee members and volunteers worked so hard to deliver a safe and fun family experience. Our youth group prepped all the pumpkins and many decorations and our team created lots of inventive props from recycling and scrap. Since July 2020 we achieved the following:

- Delivered 1,560 portions of home cooked food to the community.
- Sent out 520 youth group activity packs allowing our young people to earn two badges to add to their collection.
- Provided Pay it Forward meals to those in need.
- Successfully started up our Food share programme offering fresh surplus food to anyone who would like it for a Pay what you can donation.
- 2,206 meals have been saved by being a surplus food partner with M&S.
- 3.3 tonnes of CO2 saved having a positive impact on the environment.
- Sent out over 40 Christmas food hampers to those in need.
- Worked alongside the amazing Foodbank to ensure those in need are both referred and receive food help quickly.
- Provided local homeless people with food and toiletries.

However despite navigating our way through numerous lockdowns, and restrictions due to Covid. We also had to share the sad news of the passing of Maureen Kirkbright. Maureen had always been a huge part of community life at Querns for many years tirelessly helping her friends, neighbours and many young people. She was the Vice Chair of Querns Community Centre and a committee member for many years volunteering her time to cook at Lunch club and help at our SWITCH youth group every Friday and many other projects. Nothing was ever too much trouble for Maureen and her commitment to helping others achieve their potential will always be appreciated and respected.

## Querns Community Centre

### Trustees' Annual Report *(continued)*

Year ended 31 March 2021

#### Financial review

#### Financial position

Total income for the year 2021 amounted to £43,604 compared to £13,521 in the prior year. The income received by the charity arises from donations and legacies as well as grants received in the current year (£39,472) which includes £5,679 of HMRC furlough grants and £20,793 of COVID Small Business Grants received from Canterbury City Council.

Total resources expended in 2021 amounted to £28,159 compared to £40,506 in the prior year, with the main expenses being wages and repair costs.

This resulted in net income in 2021 of £14,210 compared to net expenditure of £28,895 in the prior year. The total funds at the 2021 year end amounted to £8,588 compared to £37,483 in the prior year.

#### Reserves policy

The Trustees are aware of the importance of building reserves to provide sustainability and they will analyse and monitor spending trends in order to set budgets. These budgets will be analysed on a quarterly basis always with the view to increasing reserves, without detriment to any Public Benefit.

#### Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:



8.7.2022

K Edwards  
Trustee

## Querns Community Centre

### Independent Examiner's Report to the Trustees of Querns Community Centre

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Querns Community Centre ('the charity') for the year ended 31 March 2021.

#### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no material 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 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

*Burgess Hodgson LLP*

Burgess Hodgson LLP  
Independent Examiner

Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

*14/7/2022*

**Querns Community Centre**  
**Statement of Financial Activities**  
**Year ended 31 March 2021**

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	38,404	2,000	40,404	8,042
Charitable activities	5	1,022	–	1,022	765
Other trading activities	6	2,178	–	2,178	4,714
<b>Total income</b>		<u>41,604</u>	<u>2,000</u>	<u>43,604</u>	<u>13,521</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	1,008	–	1,008	2,521
Expenditure on charitable activities	8,9	26,866	1,520	28,386	39,895
<b>Total expenditure</b>		<u>27,874</u>	<u>1,520</u>	<u>29,394</u>	<u>42,416</u>
<b>Net income/(expenditure) and net movement in funds</b>					
		<u>13,730</u>	<u>480</u>	<u>14,210</u>	<u>(28,895)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		8,588	–	8,588	37,483
<b>Total funds carried forward</b>		<u>22,318</u>	<u>480</u>	<u>22,798</u>	<u>8,588</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

## Querns Community Centre

### Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
<b>Fixed assets</b>				
Tangible fixed assets	14		4,975	5,720
<b>Current assets</b>				
Cash at bank and in hand		20,223		4,068
<b>Creditors: amounts falling due within one year</b>	15	<u>2,400</u>		1,200
<b>Net current assets</b>			17,823	2,868
<b>Total assets less current liabilities</b>			<u>22,798</u>	8,588
<b>Net assets</b>			<u>22,798</u>	<u>8,588</u>
<b>Funds of the charity</b>				
Restricted funds			480	-
Unrestricted funds			22,318	8,588
<b>Total charity funds</b>	18		<u>22,798</u>	<u>8,588</u>

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:



8.7.2022

K Edwards  
Trustee

**Querns Community Centre**  
**Notes to the Financial Statements**  
**Year ended 31 March 2021**

**1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 51 Querns Road, Canterbury, CT1 1PZ.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## Querns Community Centre

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2021

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

## Querns Community Centre

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 3. Accounting policies *(continued)*

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	10% straight line
Fixtures and fittings	-	20% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

##### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

##### Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

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 the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations and legacies	932	-	932
<b>Grants</b>			
Grants	11,000	2,000	13,000
Government grant income	26,472	-	26,472
	<u>38,404</u>	<u>2,000</u>	<u>40,404</u>

## Querns Community Centre

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations and legacies	1,652	–	1,652
<b>Grants</b>			
Grants	6,390	–	6,390
Government grant income	–	–	–
	<u>8,042</u>	<u>–</u>	<u>8,042</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Charitable activities	<u>1,022</u>	<u>1,022</u>	<u>765</u>	<u>765</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Other trading activities	<u>2,178</u>	<u>2,178</u>	<u>4,714</u>	<u>4,714</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies - Donations	<u>1,008</u>	<u>1,008</u>	<u>2,521</u>	<u>2,521</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Community centre	<u>26,866</u>	<u>1,520</u>	<u>28,386</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Community centre	<u>39,895</u>	–	<u>39,895</u>

## Querns Community Centre

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

**9. Expenditure on charitable activities by activity type**

	Activities undertaken directly £	Total funds 2021 £	Total fund 2020 £
Community centre	28,386	28,386	39,895

**10. Net income/(expenditure)**

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	1,235	1,910

**11. Independent examination fees**

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	—	1,200

**12. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	13,989	20,398
Social security costs	1,945	830
Employer contributions to pension plans	164	255
	<u>16,098</u>	<u>21,483</u>

The average head count of employees during the year was 3 (2020: 3).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

**13. Trustee remuneration and expenses**

No member of staff earned more than £60,000 during the year (2019: Nil).

## Querns Community Centre

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 14. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2020	9,835	4,631	14,466
Additions	—	490	490
<b>At 31 March 2021</b>	<u>9,835</u>	<u>5,121</u>	<u>14,956</u>
<b>Depreciation</b>			
At 1 April 2020	4,303	4,443	8,746
Charge for the year	984	251	1,235
<b>At 31 March 2021</b>	<u>5,287</u>	<u>4,694</u>	<u>9,981</u>
<b>Carrying amount</b>			
At 31 March 2021	<u>4,548</u>	<u>427</u>	<u>4,975</u>
At 31 March 2020	<u>5,532</u>	<u>188</u>	<u>5,720</u>

#### 15. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>2,400</u>	<u>1,200</u>

#### 16. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £164 (2020: £255).

#### 17. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021 £	2020 £
Recognised in income from donations and legacies:		
Government grants income	<u>26,472</u>	<u>—</u>

**Querns Community Centre**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2021**

## 18. Analysis of charitable funds

## Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>8,588</u>	<u>41,604</u>	<u>(27,874)</u>	<u>22,318</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	<u>37,483</u>	<u>13,521</u>	<u>(42,416)</u>	<u>8,588</u>

## Restricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Grants	<u>—</u>	<u>2,000</u>	<u>(1,520)</u>	<u>480</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
Grants	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

## 19. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	4,975	4,975
Current assets	20,223	20,223
Creditors less than 1 year	<u>(2,400)</u>	<u>(2,400)</u>
<b>Net assets</b>	<u>22,798</u>	<u>22,798</u>

	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	5,720	5,720
Current assets	4,068	4,068
Creditors less than 1 year	<u>(1,200)</u>	<u>(1,200)</u>
<b>Net assets</b>	<u>8,588</u>	<u>8,588</u>

**Querns Community Centre**  
**Management Information**  
**Year ended 31 March 2021**

The following pages do not form part of the financial statements.

**Querns Community Centre**  
**Detailed Statement of Financial Activities**  
**Year ended 31 March 2021**

	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations and legacies	932	1,652
Grants	13,000	6,390
Government grant income	26,472	—
	<u>40,404</u>	<u>8,042</u>
<b>Charitable activities</b>		
Charitable activities	1,022	765
<b>Other trading activities</b>		
Other trading activities	2,178	4,714
	<u>43,604</u>	<u>13,521</u>
<b>Total income</b>		
	<u>43,604</u>	<u>13,521</u>
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Purchases	1,008	2,521
<b>Expenditure on charitable activities</b>		
Purchases	9,853	15,302
Wages and salaries	13,989	20,398
Employer's NIC	1,945	830
Pension costs	164	255
Depreciation	1,235	1,910
Accountancy fees	1,200	1,200
	<u>28,386</u>	<u>39,895</u>
<b>Total expenditure</b>		
	<u>29,394</u>	<u>42,416</u>
<b>Net income/(expenditure)</b>		
	<u>14,210</u>	<u>(28,895)</u>

## Querns Community Centre

### Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Raising funds	1,008	2,521
	<u>1,008</u>	<u>2,521</u>
<b>Costs of raising donations and legacies</b>	<u>1,008</u>	<u>2,521</u>
<b>Expenditure on charitable activities</b>		
<b>Community centre</b>		
<i>Activities undertaken directly</i>		
Purchases	9,853	15,302
Wages and salaries	13,989	20,398
Employer's NIC	1,945	830
Pension costs	164	255
Depreciation of tangible assets	1,235	1,910
Accountancy fees	1,200	1,200
	<u>28,386</u>	<u>39,895</u>
<b>Expenditure on charitable activities</b>	<u>28,386</u>	<u>39,895</u>

