

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 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	£	£	£	£
Income and endowments					
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
Total income		<u>41,604</u>	<u>2,000</u>	<u>43,604</u>	<u>13,521</u>
Expenditure					
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
Total expenditure		<u>27,874</u>	<u>1,520</u>	<u>29,394</u>	<u>42,416</u>
Net income/(expenditure) and net movement in funds		<u>13,730</u>	<u>480</u>	<u>14,210</u>	<u>(28,895)</u>
Reconciliation of funds					
Total funds brought forward		8,588	—	8,588	37,483
Total funds carried forward		<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 £
Fixed assets				
Tangible fixed assets	14		4,975	5,720
Current assets				
Cash at bank and in hand		20,223		4,068
Creditors: amounts falling due within one year	15	<u>2,400</u>		<u>1,200</u>
Net current assets			17,823	<u>2,868</u>
Total assets less current liabilities			<u>22,798</u>	<u>8,588</u>
Net assets			<u>22,798</u>	<u>8,588</u>
Funds of the charity				
Restricted funds			480	—
Unrestricted funds			<u>22,318</u>	<u>8,588</u>
Total charity funds	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 £
Donations			
Donations and legacies	932	—	932
Grants			
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 £
Donations			
Donations and legacies	1,652	—	1,652
Grants			
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>—</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
	16,098	21,483

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 £
Cost			
At 1 April 2020	9,835	4,631	14,466
Additions	—	490	490
At 31 March 2021	<u>9,835</u>	<u>5,121</u>	<u>14,956</u>
Depreciation			
At 1 April 2020	4,303	4,443	8,746
Charge for the year	984	251	1,235
At 31 March 2021	<u>5,287</u>	<u>4,694</u>	<u>9,981</u>
Carrying amount			
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	8,588	41,604	(27,874)	22,318

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

Restricted funds

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

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
Grants	—	—	—	—

19. Analysis of net assets between funds

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

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

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 £
Income and endowments		
Donations and legacies		
Donations and legacies	932	1,652
Grants	13,000	6,390
Government grant income	26,472	—
	<u>40,404</u>	<u>8,042</u>
Charitable activities		
Charitable activities	<u>1,022</u>	<u>765</u>
Other trading activities		
Other trading activities	<u>2,178</u>	<u>4,714</u>
Total income	<u>43,604</u>	<u>13,521</u>
Expenditure		
Costs of raising donations and legacies		
Purchases	<u>1,008</u>	<u>2,521</u>
Expenditure on charitable activities		
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>
Total expenditure	<u>29,394</u>	<u>42,416</u>
Net income/(expenditure)	<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>
Costs of raising donations and legacies	<u>1,008</u>	<u>2,521</u>
 Expenditure on charitable activities		
Community centre		
<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>
 Expenditure on charitable activities	<u>28,386</u>	<u>39,895</u>

