

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

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	6
Statement of financial activities	7
Statement of financial position	8
Notes to the financial statements	9
The following pages do not form part of the financial statements	
Detailed statement of financial activities	17
Notes to the detailed statement of financial activities	18

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

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
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	—
Total income		<u>35,630</u>	<u>—</u>	<u>35,630</u>	<u>28,951</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	4,083	—	4,083	3,324
Expenditure on charitable activities	9,10	34,104	—	34,104	29,447
Total expenditure		<u>38,187</u>	<u>—</u>	<u>38,187</u>	<u>32,771</u>
Net expenditure and net movement in funds		<u>(2,557)</u>	<u>—</u>	<u>(2,557)</u>	<u>(3,820)</u>
Reconciliation of funds					
Total funds brought forward		18,977	1	18,978	22,798
Total funds carried forward		<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 £
Fixed assets				
Tangible fixed assets	15		—	3,893
Current assets				
Cash at bank and in hand		18,102		18,685
Creditors: amounts falling due within one year	16	<u>1,681</u>		<u>3,600</u>
Net current assets			16,421	15,085
Total assets less current liabilities			<u>16,421</u>	<u>18,978</u>
Net assets			<u>16,421</u>	<u>18,978</u>
Funds of the charity				
Restricted funds			1	1
Unrestricted funds			<u>16,420</u>	<u>18,977</u>
Total charity funds	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 £
Donations				
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 £
Grants				
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	<u>339</u>	<u>339</u>	<u>1,589</u>	<u>1,589</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other trading activities	<u>1,579</u>	<u>1,579</u>	<u>2,191</u>	<u>2,191</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>2</u>	<u>2</u>	<u>—</u>	<u>—</u>

8. Costs of raising donations and legacies

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

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Community centre	<u>34,104</u>	<u>—</u>	<u>34,104</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Community centre	<u>27,448</u>	<u>1,999</u>	<u>29,447</u>

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	Total fund
	£	2023 £	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
	18,588	16,284

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 £
Cost			
At 1 April 2022 and 31 March 2023	<u>9,835</u>	<u>5,121</u>	<u>14,956</u>
Depreciation			
At 1 April 2022	6,271	4,792	11,063
Charge for the year	<u>3,564</u>	<u>329</u>	<u>3,893</u>
At 31 March 2023	<u>9,835</u>	<u>5,121</u>	<u>14,956</u>
Carrying amount			
At 31 March 2023	<u>—</u>	<u>—</u>	<u>—</u>
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	<u>481</u>	<u>—</u>
	<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	<u>18,977</u>	<u>35,630</u>	<u>(38,187)</u>	<u>16,420</u>

	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>

Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Grants	<u>1</u>	<u>—</u>	<u>—</u>	<u>1</u>

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

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	<u>(1,681)</u>	<u>—</u>	<u>(1,681)</u>
Net assets	<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	<u>(3,600)</u>	<u>—</u>	<u>(3,600)</u>
Net assets	<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 £
Income and endowments		
Donations and legacies		
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>
 Charitable activities		
Charitable activities	<u>339</u>	<u>1,589</u>
 Other trading activities		
Other trading activities	<u>1,579</u>	<u>2,191</u>
 Investment income		
Bank interest receivable	<u>2</u>	<u>—</u>
 Total income	<u>35,630</u>	<u>28,951</u>
 Expenditure		
Costs of raising donations and legacies		
Purchases	<u>4,083</u>	<u>3,324</u>
 Expenditure on charitable activities		
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>
 Total expenditure	<u>38,187</u>	<u>32,771</u>
 Net expenditure	<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 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Raising funds	4,083	3,324
	<u>4,083</u>	<u>3,324</u>
Costs of raising donations and legacies	<u>4,083</u>	<u>3,324</u>
Expenditure on charitable activities		
Community centre		
<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>
Expenditure on charitable activities	<u>34,104</u>	<u>29,447</u>