

Company no. 04167878
Charity no. 1092914

**Hartcliffe and Withywood Community
Partnership
Report and Audited Financial Statements
31 March 2021**

Hartcliffe and Withywood Community Partnership

Reference and administrative details

For the year ended 31 March 2021

Company number 04167878

Charity number 1092914

Registered office and operational address @symes Community Building
Symes District Centre
Peterson Avenue
Hartcliffe
Bristol
BS13 0BE

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Janice Bohin	
Paul Goggin	resigned 31 July 2020
Helen Holland	appointed 28 April 2020
Robert Page	
Karen Richards	
Sue Walker	
Terry Wright	

Principal finance staff Kath Appleford

Auditors Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Hartcliffe and Withywood Community Partnership

Report of the trustees

For the year ended 31 March 2021

The trustees present their report and the audited financial statements for the period ended 31 March 2021. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Public Benefit

The Trustees have considered and have had due regard to the Charity Commission's guidance on public benefit. Our main activities and those who benefit from our service are described below.

Our Vision:

For all residents in the communities, we serve to have an equal chance to lead successful, healthy, and happy lives.

Mission:

HWCP is a community led organisation here to create a sustainable and supportive local environment for people to feel empowered, realise their potential, and create positive change.

Our Values:

- Work with asset-based principles, celebrating and promoting what is strong in the local community, and building capacity when needed.
- Working to create a welcoming environment for all.
- Supporting individuals to develop their skills and confidence through access to advice, training, mentoring, visits, and volunteering (directly and through local partners).

Since the outbreak of COVID-19, we have seen the assets within the community come to the fore. Organisations and individuals have stepped up in a way that far exceeded anything most of us could have imagined. However, there is the impact of COVID-19 felt within the community that can shift from being grateful to be out, seeing loved ones, being healthy to feelings of loss, uncertainty, suspicion, and for some, feeling divided by views and beliefs of friends and relatives. The acute experiences that already existed for people have been exacerbated by the pandemic.

HWCP's usual activities did not take place during most of 2020 and early 2021. The building closed to the public, community transport ground to a halt, and activities within the community became about supporting people to live through the height of the pandemic and keep them informed as much as possible. During this period HWCP said goodbye to valued staff members who retired and left the organisation. We were also deeply saddened by the loss of highly regarded members and former members of our team, as well as members of the community who used our services and support.

We are grateful to our funders who continued to support us as we adapted our services to meet the needs of the community during this most difficult period.

The charity is taking the following steps to mitigate the threats that COVID-19 may pose to the organisation:

- COVID-19 safe measures in place with review of services and building closure regularly;
- Furlough utilised for staff who could not be found alternative work to reduce costs; and
- Medium and long-term plans developed for effected services, including securing funds to support mitigation.

Hartcliffe and Withywood Community Partnership

Report of the trustees

For the year ended 31 March 2021

COVID-19 Response

On commencement of the first lockdown in March 2020, our staff were redeployed to provide the community response to COVID-19, working with Bristol City Council to take referrals for shopping, prescriptions, and dog walking, as well as providing telephone befriending to residents. We received **443** referrals and provided ongoing support to over **320** people via **50** volunteers.

Local resident, who has been shielded so had to isolate, said: "The assistance provided has been priceless. I only required a bit of shopping each week but without this service I would have gone without and due to this I am really appreciative."

We continued to provide support with shopping for anyone told to self-isolate for a short period. The priority shifted to informing and supporting people to have their vaccinations. We worked with Bristol City Council Community Development team and Public Health team by attending meetings to keep up to date with the statistics in our area so we could use our communication channels to provide accurate up to date information. We used our community transport vehicles and volunteers to take people without transport to their vaccination appointment. To date we have taken **93** local people to get their vaccination via community transport.

Place Based Social Action and Community Development

Community Engagement

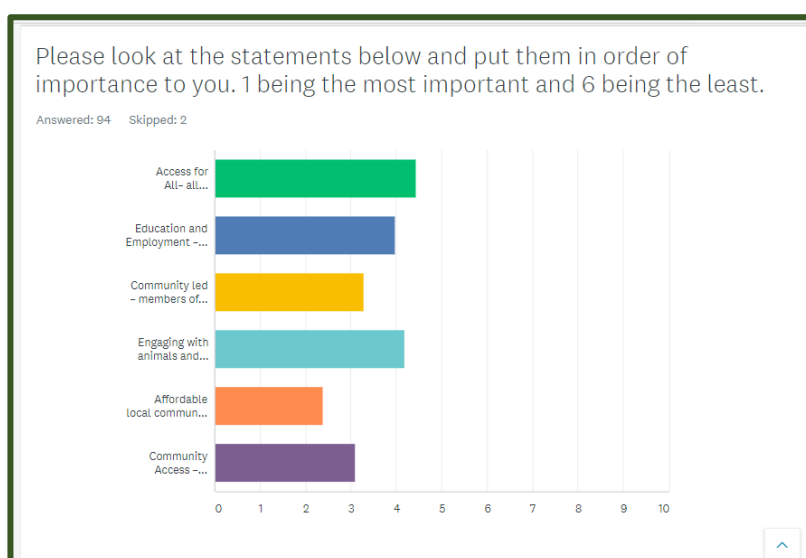
The year from April 2020 to March 2021 has been challenging in terms of opportunities to engage with the community about anything other than Covid.

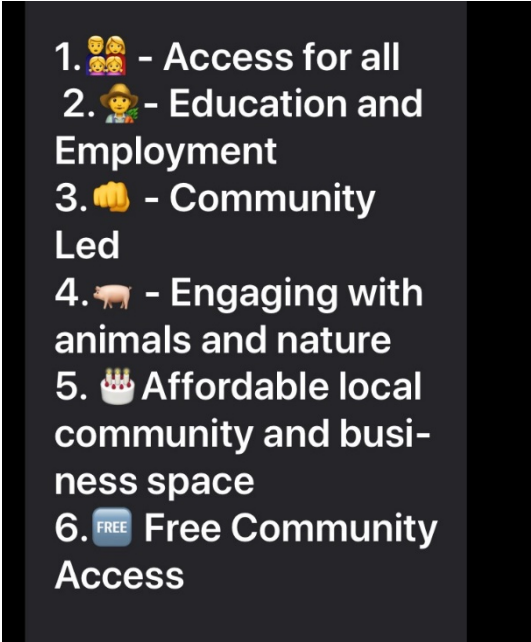
In September 2020, Bristol City Council asked HWCP to undertake a consultation with the community of Hartcliffe, to gain an understanding of the three most important principals for the existing Hartcliffe Farm site which organisations then needed to include in their 'Expressions of Interest'.

We used social media, an online survey, conversations, and direct text messages adapting to use accessible language, to ensure we have gained a wide range of views, including children.

Online Survey

We published a survey and **92** people took part. Most of them directly online with some verbal, which were entered online by agents of HWCP.



- 
1. 🧑🧑 - Access for all
 2. 🎓 - Education and Employment
 3. 🦊 - Community Led
 4. 🐷 - Engaging with animals and nature
 5. 🍰 - Affordable local community and business space
 6. 🆓 - Free Community Access

Text, Conversations, and Social Media

Members of the community were asked via social media, conversations, and text messages to rank in order the 3 most important principles. **82** people took part, (we have names and postcodes). These were the responses:

1. 87
2. 43
3. 46
4. 78
5. 31
6. 46

Analysis of responses

The principles that were chosen in the top three by the most people are:

1. Access for All (152),
2. Engaging with animals and nature (123)
3. Education and Employment (97)

These principles were included in the Expression of Interest document which interested parties had to explain how their plan would meet the communities 3 principles.

Social Action Online Event

In November we held a **Social Action Event in November 2020**, which was held via Zoom. We were concerned that community members would find it difficult to attend as they may not be familiar with Zoom, so we contacted people to see if they needed help to understand how to download the app and sign into the event.

47 people attended, made up of organisations and individuals. Locality provided support for this event, and it was a great success. We asked what was already happening and what would people like to be involved in. We went into breakout rooms which were aligned to 4 themes. The feedback will help us plan our future work.

Everyone is Welcome

Support Hartcliffe and Withywood to be an inclusive place, by bringing people together, providing platforms for all voices to be included and heard; and supporting people who need help, to access it.

Everyone is Welcome

"Volunteers had knocked on new resident's door to welcome them"

"People would like a "Street Party" to bring people together"

"Muslims for Bristol involved in litter picks"



Children and Young People

Enabling people to contribute to their area and feel proud of where they live, by bringing people and organisations together to discuss and agree community action on local planning, transport and local green spaces.

CHILDREN AND YOUNG PEOPLE

"People to understand Young People's viewpoint"

"More activity for CYP"

"More parents to be involved (friends of the library)"

"Publicise the Fishing Project"

Pride of Place

Enabling people to contribute to their area and feel proud of where they live by bringing people and organisations together to discuss and agree community action on local planning, transport, and local green spaces.

Pride of Place

"We want Community Journalists – WHAM magazine to have community led space"

"Link in with Growing the Power of Communities – Bristol City Council initiative to embed co-production"

"Use of green spaces – natural world helping mental health"



Health and Wellbeing

Health and Wellbeing

Create pathways for people into activities that have the potential to enhance physical and mental health, and wellbeing, so that they feel more confident, resilient and able to contribute.



"Support for women – mental health, substance misuse and domestic abuse"
"Walking Groups"
"Music – jam sessions (people can't always play instruments in their flats)"
"Art – to help mental health"
"Mental Health First Aid Training"

Communications

HWCP communicates with the community and other organisations through our WHAM! Magazine, eNews bulletin, and through social media, which can be accessed through this link, <https://hwcp.org.uk/wham/>.

Social Media Engagements

April 2020 – March 2021

Facebook

Total Engagement: 14947

April 2021 – July 2021

Facebook

Total Engagement: 6213



During COVID-19 we relayed messages through our eNewsletter and social media rather than editions of the WHAM! As messages and information changed quickly. Engagement with our eNewsletter and eBulletins was good throughout, and other organisations particularly Bristol City Council used us to relay key messages throughout the pandemic.

Hartcliffe and Withywood Community Partnership

Report of the trustees

For the year ended 31 March 2021

Building

The @Symes Resource Centre provides office space for organisations, providing support in South Bristol as well as meeting space for organisations, groups and Hartcliffe Library.

We provide office and meeting space for the following tenants:

- Hawkspring, Drug & Alcohol support;
- Hartcliffe Library;
- Southern Arc (Next Link), Domestic Violence support;
- NHS Dementia;
- DHI (Developing Health & Independence), Addiction Rehabilitation Centre; and
- Medacs – Homecare.

During lockdown and the building closure we used the opportunity to:

- Repair small sections of the roof and repair all water damage throughout the building;
- Paint the foyer area;
- General clear out throughout the building;
- Went through paperwork, using an electronic filing system; and
- Review of HWCP policies including HR & Health & Safety and coordinated a 12-month review plan.

CATT, Community Transport

CATT was set up to assist residents living in the areas of Hartcliffe and Withywood. This service was created to help those residents less able to access local public transport due to mobility or other health related problems.

The first lockdown meant the ceasing of our community transport services. However, as stated above, staff and volunteers were redeployed to assist the community with shopping, prescription collection, dog walking, and a telephone befriending service.

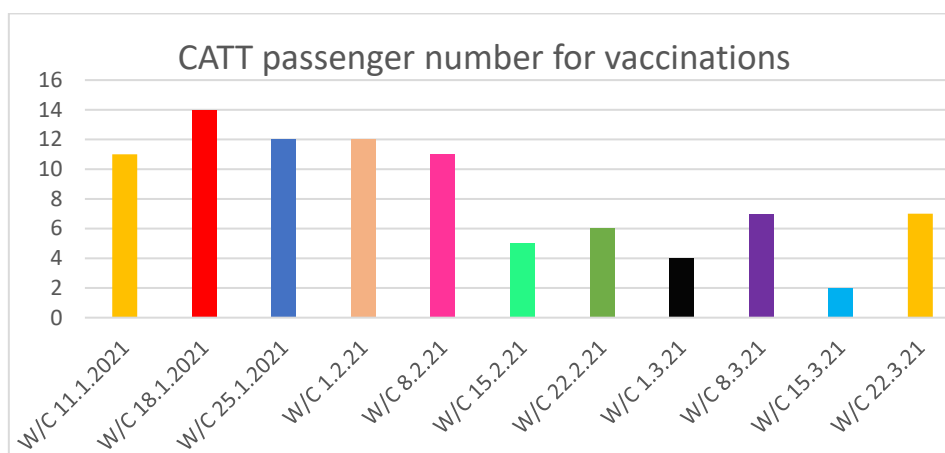
Once the vaccinations were approved, our community transport team came together again, taking bookings to take people from the BS13 area who could not get there themselves to and from their vaccination appointments. During the year, subject of this report, we had taken over **90** people to get vaccinated.



Hartcliffe and Withywood Community Partnership

Report of the trustees

For the year ended 31 March 2021



Despite not running our usual service we still managed **748** journeys throughout the year, taking nearly **2,500** passengers.

Structure, Governance and Management

The charity is a company limited by guarantee, and the governing documents are the Memorandum and Articles/Constitution.

We recruit our new trustees by advertising locally within the local community. The induction process consists of a meeting with the Director, information concerning the responsibilities of a trustee, and the code of conduct. New trustees also receive an induction pack which highlights the above and other important issues.

The decisions regarding annual budgets, salary amendments/increases, grievances, complaints, and agreement of policies is taken by the Board. During 2020, the trustees introduced various committees to enable them to scrutinise specific areas of responsibility. To this end, the Human Resources Committee, the Finance Committee, and the Health and Safety Committee were established. All have chairs that feedback to the main board, highlighting any issues or decisions that need to be taken. Salary reviews are conducted annually by the board in relation to the cost of living. Pay increases are not guaranteed and are based on the company's performance.

The Board has also undertaken a period of development and is working on the new Business Plan considering the impact of COVID19.

Financial review

HWCP's financial position at the end of the reporting period (March 2021), is satisfactory, as all projects are within budget and we have an adequate level of reserves.

The main risks are the funding intentions West of England Combined Authority relating to community transport, and @symes tenants moving out of the building. COVID-19 has increased these risks, however, with planning and the following reserves the trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved for the following reasons:

Hartcliffe and Withywood Community Partnership

Report of the trustees

For the year ended 31 March 2021

We hold reserves for:

- Repairs and Operating costs – for major repairs to our building £41,647;
- Redundancy costs – if redundancies are necessary £57,781;
- Community Transport (Minibuses) – this is reserved for our transport project, for major repairs on the vehicles or the purchase of new vehicles £109,369;
- Operating Reserve Fund – to ensure the stability of the employment and ongoing operations of the organisation £55,000;
- General funds - £105,276; and
- Assets (Minibuses, Office equipment, etc) - £99,563.

Financial risks are identified by the finance officer, which are then assessed by the finance committee who report to the board so that any mitigating action can be taken.

Plans for Future

HWCP has undergone organisational changes to make us fit for the future. The Trustees will embed the improvements in governance arrangements, with particular focus on the Human Resources, Health and Safety and Finance Committees. We will continue to work on our business plan alongside a monitoring and evaluation framework, this has been delayed due to COVID-19 however we will complete it this year.

We also plan to make physical changes to the building to enable a safe environment for staff, volunteers and the community in light of COVID-19.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Hartcliffe and Withywood Community Partnership

Report of the trustees

For the year ended 31 March 2021

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were re-appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 30 November 2021 and signed on their behalf by

Janice Bohin

Janice Bohin
Trustee

Independent auditors' report

To the members of

Hartcliffe and Withywood Community Partnership

Opinion

We have audited the financial statements of Hartcliffe and Withywood Community Partnership (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the members of

Hartcliffe and Withywood Community Partnership

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members of

Hartcliffe and Withywood Community Partnership

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

- (1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.
- (2) We reviewed the charity's policies and procedures in relation to:
 - Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
 - Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.
- (3) We inspected the minutes of trustee meetings.
- (4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.
- (5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.
- (6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.
- (7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:
 - Testing the appropriateness of journal entries;
 - Assessing judgements and accounting estimates for potential bias;
 - Reviewing related party transactions; and
 - Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

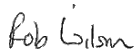
To the members of

Hartcliffe and Withywood Community Partnership

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Date: 30 November 2021

Rob Wilson FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Hartcliffe and Withywood Community Partnership

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 March 2021

	Note	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Income from:					
Donations and legacies	3	75,000	27,408	102,408	117,000
Charitable activities	4	212,748	202,459	415,207	458,806
Investments	5	-	871	871	1,063
Total income		<u>287,748</u>	<u>230,738</u>	<u>518,486</u>	<u>576,869</u>
Expenditure on:					
Raising funds		3,859	26,209	30,068	26,381
Charitable activities		<u>336,119</u>	<u>129,109</u>	<u>465,228</u>	<u>467,398</u>
Total expenditure	7	<u>339,978</u>	<u>155,318</u>	<u>495,296</u>	<u>493,779</u>
Net income / (expenditure)		(52,230)	75,420	23,190	83,090
Transfers between funds		<u>(27,100)</u>	<u>27,100</u>	<u>-</u>	<u>-</u>
Net movement in funds	8	(79,330)	102,520	23,190	83,090
Reconciliation of funds:					
Total funds brought forward		<u>148,610</u>	<u>366,116</u>	<u>514,726</u>	<u>431,636</u>
Total funds carried forward		<u><u>69,280</u></u>	<u><u>468,636</u></u>	<u><u>537,916</u></u>	<u><u>514,726</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the accounts.

Hartcliffe and Withywood Community Partnership

Balance sheet

As at 31 March 2021

	Note	£	2021 £	2020 £
Fixed assets				
Tangible assets	11		99,563	84,596
Current assets				
Debtors	12	99,346		46,347
Cash at bank and in hand		435,745		426,757
		535,091		473,104
Liabilities				
Creditors: amounts falling due within 1 year	13	(96,738)		(42,974)
Net current assets			438,353	430,130
Net assets	15		537,916	514,726
Funds	16			
Restricted funds			69,280	148,610
Unrestricted funds:				
Designated funds			363,360	294,757
General funds			105,276	71,359
Total charity funds			537,916	514,726

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 30 November 2021 and signed on their behalf by

Janice Bohin

Janice Bohin
Trustee

Hartcliffe and Withywood Community Partnership

Statement of cash flows

For the year ended 31 March 2021

	2021	2020
	£	£
Cash used in operating activities:		
Net movement in funds	23,190	83,090
Adjustments for:		
Depreciation charges	21,799	19,705
Loss on the disposal of fixed assets	5,405	247
Interest from investments	(871)	(1,063)
Decrease / (increase) in debtors	(52,999)	(20,258)
Increase / (decrease) in creditors	53,764	12,870
Net cash provided by operating activities	50,288	94,591
Cash flows from investing activities:		
Interest from investments	871	1,063
Proceeds from sale of fixed assets	3,700	-
Purchase of tangible fixed assets	(45,871)	(9,196)
Net cash used in investing activities	(41,300)	(8,133)
Increase in cash and cash equivalents in the year	8,988	86,458
Cash and cash equivalents at the beginning of the year	426,757	340,299
Cash and cash equivalents at the end of the year	435,745	426,757

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Hartcliffe and Withywood Community Partnership meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. However, the COVID-19 pandemic is having a profound impact on the global economy, and may in turn affect the charity. The trustees have considered the impact of this issue on the charitable company's current and future financial position. As the charity holds unrestricted reserves of £468,636 and a cash balance of £435,745, the trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of facility rental and services provided is deferred until criteria for income recognition are met.

d) Donated goods and services

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies (continued)

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of staff costs to activity, as follows:

	2021	2020
Raising funds	7%	7%
Charitable activities	93%	93%

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Fixtures and fittings	20% reducing balance
Computer equipment	20% reducing balance
Motor vehicles	20% reducing balance

Items of equipment are capitalised where the purchase price exceeds £500.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies (continued)

l) Creditors

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Pension costs

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Pension costs charged in the financial statements represent the contribution payable by the charitable company during the year.

o) Termination payments

Where an employee receives a termination payment, the cost is recognised at the date that the employee is notified.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1i to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2020 Total £
Income from:			
Donations and legacies	116,887	113	117,000
Charitable activities	212,963	245,843	458,806
Investments	-	1,063	1,063
Total income	329,850	247,019	576,869
Expenditure on:			
Raising funds	3,859	22,522	26,381
Charitable activities	303,443	163,955	467,398
Total expenditure	307,302	186,477	493,779
Net income / (expenditure)	22,548	60,542	83,090
Transfers between funds	38,571	(38,571)	-
Net movement in funds	61,119	21,971	83,090

3. Income from donations and legacies

	Restricted £	Unrestricted £	2021 Total £
Quartet Community Foundation	15,000	-	15,000
Mohn Westlake Foundation	60,000	-	60,000
BCC Neighbourhoods and communities	-	22,000	22,000
Coronavirus Job Retention Scheme	-	5,408	5,408
Total income from donations	75,000	27,408	102,408

Prior period comparatives

	Restricted £	Unrestricted £	2020 Total £
Quartet Community Foundation	24,900	-	24,900
Mohn Westlake Foundation	59,987	-	59,987
BCC CIL Grant	32,000	-	32,000
Individual donations	-	113	113
Total income from donations	116,887	113	117,000

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

4. Income from charitable activities

	Restricted £	Unrestricted £	2021 Total £
Grants of over £5,000:			
SELECT Community Transport Grant	120,750	-	120,750
BCC Emergency assistance	53,900	-	53,900
The National Lottery Community Fund	11,038	-	11,038
Merchant Venturers	25,000	-	25,000
Grants of £5,000 or less	2,060	200	2,260
Other charitable income:			
Membership and fares income	-	67,184	67,184
Service charge income	-	69,115	69,115
Rental income	-	28,300	28,300
Telecoms and utilities	-	2,430	2,430
Morrisons fund	-	33,121	33,121
Other miscellaneous income	-	2,109	2,109
Total income from charitable activities	212,748	202,459	415,207

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

4. Income from charitable activities (continued)

Prior period comparatives

	Restricted £	Unrestricted £	2020 Total £
Grants of over £5,000:			
SELECT Community Transport Grant	129,500	-	129,500
The National Lottery Community Fund	76,711	-	76,711
Grants of £5,000 or less	6,752	-	6,752
Other charitable income:			
Membership and fares income	-	81,823	81,823
Service charge income	-	71,776	71,776
Rental income	-	45,462	45,462
Morrisons fund	-	33,121	33,121
Telecoms and utilities	-	7,509	7,509
Franking machine and postage	-	2,558	2,558
Photocopying income	-	1,272	1,272
Refreshments and locker hire	-	275	275
Other miscellaneous income	-	1,570	1,570
Stationery	-	117	117
WHAM!	-	360	360
Total income from charitable activities	212,963	245,843	458,806

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

5. Income from investments

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Bank interest	-	871	871	1,063

Income from investments was fully unrestricted in the prior year.

6. Government grants

Income from government grants comprises income received from the local authority for community transport services and for community investment and development. There are no unfulfilled conditions or contingencies attached to these grants in the current or prior year.

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Bristol City Council:				
Community transport grant	120,750	-	120,750	129,500
Emergency assistance	53,900	-	53,900	-
Neighbourhoods and communities	-	22,000	22,000	-
s106 funds to support community transport	-	-	-	32,000
Reducing parental conflict	-	-	-	2,000
Community space / meetings grant	-	-	-	600
Other government grants:				
National Lottery Community Fund	-	-	-	76,711
Total government grants	174,650	22,000	196,650	240,811

Income from government grants was fully restricted in the prior year.

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Staff costs (note 9)	10,075	143,619	53,690	207,384
Staff expenses and training	-	1,807	-	1,807
Premises expenses	-	43,682	-	43,682
Postage, printing and stationery	-	3,333	-	3,333
IT costs and support	-	7,574	-	7,574
Refreshments and room hire	-	55	-	55
Telephone	-	2,303	-	2,303
Audit and accountancy fees	-	-	5,405	5,405
Legal and professional fees	11,238	-	43,235	54,473
Photocopier expenses	-	-	2,019	2,019
Communication expenses	-	423	-	423
CATT vehicle expenses	-	22,071	-	22,071
Depreciation	-	-	21,799	21,799
Loss on disposal of fixed assets	-	-	5,405	5,405
Grants payable to individuals (274 grants)	-	48,899	-	48,899
Events and activities	-	66,671	-	66,671
Sundries	-	-	1,993	1,993
				-
Sub-total	21,313	340,437	133,546	495,296
Reallocation of support costs	8,755	124,791	(133,546)	-
Total expenditure	30,068	465,228	-	495,296

Total governance costs were £10,666 (2020: £15,304).

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

7. Total expenditure (continued)

Prior period comparatives

	Raising funds £	Charitable activities £	Support and governance costs £	2020 Total £
Staff costs (note 9)	13,679	170,555	66,810	251,044
Staff expenses and training	-	2,517	-	2,517
Premises expenses	-	75,225	-	75,225
Postage, printing and stationery	-	5,574	-	5,574
IT costs and support	-	6,671	-	6,671
Refreshments and room hire	-	1,559	-	1,559
Telephone	-	1,878	-	1,878
Trustees expenses and training	-	-	222	222
Volunteer expenses	-	32	-	32
Audit and accountancy fees	-	-	5,853	5,853
Legal and professional fees	3,859	-	22,592	26,451
Memberships and subscriptions	-	-	1,544	1,544
Photocopier expenses	-	-	1,641	1,641
Communication expenses	-	1,375	-	1,375
CATT volunteer expenses	-	1,310	-	1,310
CATT vehicle expenses	-	42,311	-	42,311
Depreciation	-	-	19,705	19,705
Loss on disposal of fixed assets	-	-	247	247
Events and activities	-	48,130	-	48,130
Sundries	-	-	490	490
Sub-total	17,538	357,137	119,104	493,779
Reallocation of support costs	8,843	110,261	(119,104)	-
Total expenditure	26,381	467,398	-	493,779

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

8. Net movement in funds

This is stated after charging:

	2021 £	2020 £
Depreciation	21,799	19,705
Loss on disposal of fixed assets	5,405	247
Operating lease payments	1,425	2,026
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration:		
▪ Statutory audit (including VAT)	5,350	5,220
▪ Other services	171	633

9. Staff costs and numbers

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	190,929	230,800
Social security costs	9,955	13,141
Pension costs	6,500	7,103
	<u>207,384</u>	<u>251,044</u>

No employee earned more than £60,000 during the year.

Included within salaries and wages above are termination payments of £9,731 (2020: £7,597) to two (2020: two) employees. This was funded from surplus generated from unrestricted activities.

The key management personnel of the charity during the year comprised the Trustees, Chief Executive Officer (prior year only) and Partnership Business Manager. The total employee benefits, including employer pension costs, paid to key management personnel during the year were £40,302 (2020: £46,269).

	2021 No.	2020 No.
Average employee head count (8 FTE)	<u>12</u>	<u>13</u>

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

11. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2020	52,451	17,065	137,905	207,421
Additions in year	-	5,706	40,165	45,871
Disposal	-	-	(36,945)	(36,945)
At 31 March 2021	52,451	22,771	141,125	216,347
Depreciation				
At 1 April 2020	28,855	6,554	87,416	122,825
Charge for the year	4,718	3,826	13,255	21,799
On disposals	-	-	(27,840)	(27,840)
At 31 March 2021	33,573	10,380	72,831	116,784
Net book value				
At 31 March 2021	18,878	12,391	68,294	99,563
At 31 March 2020	23,596	10,511	50,489	84,596

12. Debtors

	2021 £	2020 £
Trade debtors	84,940	28,550
Accrued income	5,612	6,484
Prepayments	8,794	11,313
	99,346	46,347

13. Creditors : amounts due within 1 year

	2021 £	2020 £
Trade creditors	-	2,715
Accruals	12,085	16,057
Deferred income (note 14)	84,653	24,202
	96,738	42,974

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

14. Deferred income

	2021 £	2020 £
At 1 April 2020	24,202	378
Deferred during the year	84,653	24,202
Released during the year	(24,202)	(378)
At 31 March 2021	<u>84,653</u>	<u>24,202</u>

Deferred income relates to rent and service charge income invoiced in advance of the provision of services, and to invoiced grant income which is specifically for the next financial period.

15. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	99,563	-	99,563
Current assets	129,882	263,797	141,412	535,091
Current liabilities	(60,602)	-	(36,136)	(96,738)
Net assets at 31 March 2021	<u>69,280</u>	<u>363,360</u>	<u>105,276</u>	<u>537,916</u>
Prior year comparatives				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	84,596	-	84,596
Current assets	149,705	210,161	113,238	473,104
Current liabilities	(1,095)	-	(41,879)	(42,974)
Net assets at 31 March 2020	<u>148,610</u>	<u>294,757</u>	<u>71,359</u>	<u>514,726</u>

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

16. Movements in funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2021 £
Restricted funds					
Community groups	1,750	-	-	-	1,750
Wesport - Satellite Club	1,443	60	(1,095)	-	408
BCC - Community Spaces	350	-	-	-	350
Quartet - Funding the Future	9,780	15,000	(17,780)	-	7,000
Quartet - Energy Grant	1,480	-	-	-	1,480
Morrisons Foundation - Youth Workers	10,572	-	(10,572)	-	-
Bus Funds	44,840	-	(4,675)	(40,165)	-
Facilitating Bristol Libraries	1,200	-	-	-	1,200
BCC - ABCD Training	7,133	-	(7,133)	-	-
Mohn Westlake Foundation	9,657	60,000	(42,666)	-	26,991
National Lottery Community Fund	59,705	11,038	(41,110)	(2,232)	27,401
BCC - Emergency Assistance Grants	-	53,900	(53,900)	-	-
BCC - Future Parks	-	2,000	-	-	2,000
Merchant Venturers - Place Based Social Action	-	25,000	(25,000)	-	-
Community transport	-	120,750	(136,047)	15,297	-
Other small restricted projects	700	-	-	-	700
Total restricted funds	148,610	287,748	(339,978)	(27,100)	69,280
Unrestricted funds					
<i>Designated funds:</i>					
Fixed assets fund	84,596	-	(27,204)	42,171	99,563
Community transport (mini buses)	59,099	67,184	-	(16,914)	109,369
Repairs and operating	31,768	879	-	9,000	41,647
Redundancy	61,507	-	(7,871)	4,145	57,781
Operating reserve fund	57,787	-	-	(2,787)	55,000
<i>Total designated funds</i>	294,757	68,063	(35,075)	35,615	363,360
General funds	71,359	162,675	(120,243)	(8,515)	105,276
Total unrestricted funds	366,116	230,738	(155,318)	27,100	468,636
Total funds	514,726	518,486	(495,296)	-	537,916

Purposes of restricted funds

Community groups

Various grants to support community groups and activities, including a BME pilot group, hate crime awareness, health training for parents/guardians and enhancing Dundry Slopes.

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

16. Movements in funds (continued)

Purposes of restricted funds

Wesport - Satellite Club	For a delivery of a high quality, positive activity, which will contribute towards the national target of supporting more young people aged 14-19 to become more active.
BCC - Community Spaces	To be used to support community spaces/gatherings for the Hartcliffe & Withywood ward.
Quartet - Funding the Future	To enable us to be more financially sustainable and robust, to develop new income streams and work with locals partners including Bristol City Council and local youth providers. To define our strategy and plan for our work with the community.
Quartet - Energy Grant	Completing initial feasibility work for a community energy solar installation and an energy audit of the @symes community building.
Morrison's Foundation - Youth Workers	Funded through the Quartet's Catalyst Programme to develop and coordinate in partnership with South Bristol Youth (SBY) and other local organisations, a set of community led youth service activities in the local area to raise the aspirations of young people and tackle anti-social behaviour.
Bus Funds	Funds from Garfield Weston and Bristol City Council to purchase a new mini-bus.
Facilitating Bristol Libraries	For hosting and facilitating community conversations for Bristol Libraries.
BCC - ABCD Training	To provide ABCD guides training, to work with BCC to host a Learning/dissemination event.
Mohn Westlake Foundation	To work in partnership with local schools and community organisations to assess the impact of community led partnership and the effect this would have on families and children. This will include working with South Bristol Youth and WeSports, to mobilize parents and the wider community to come together to develop their own strengths.
The National Lottery Community Fund and Department for Digital, Culture, Media and Sport (DCMS)	To create positive change by enabling people, communities, local non-statutory organisations and the statutory sector to work collaboratively to create a shared vision for the future of their place, and address local priorities through social action: https://www.gov.uk/government/collections/place-based-social-action-programme

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

16. Movements in funds (continued)

Purposes of restricted funds

BCC - Emergency Assistance Grants	Funding allocated to Bristol City Council from the Department for Environment, Food and Rural Affairs (DEFRA) to help those who are struggling to afford food and other essentials due to Coronavirus.
BCC - Future Parks	Providing community engagement and development work to build an understanding of how residents would like to take action in their local Green space/Park and promote opportunities for involvement through the Bristol Future Parks Project.
Merchant Venturers - Place Based Social Action	In partnership with South Bristol Youth (SBY) to build on a place-based change transition programme for students going from primary to secondary school, raising their aspirations and tackling anti-social behaviour.
Community transport	Funding from the West of England Combined Authority (WECA) previously funded by Bristol City Council (BCC) to run the CATT bus service for the local community. A total of £241,500 (2020: £259,000) was received of which £120,750 (2020: £129,500) was passed directly to partners and not recognised as income.
Other small restricted projects	Various funds received for plants for parks etc, assisting in area committee meetings, Grassroots football, encouraging new players and adapting to Covid rules.

Purposes of designated funds

Fixed assets fund	This represents the net book value of fixed assets held.
Community transport (mini buses)	Fund to cover any future repairs or replacements of CATT mini-buses.
Repairs and operating	Fund to cover any major repairs that may be required to the @Symes building.
Redundancy	Cumulative fund to cover the costs of redundancies should they become necessary in the future.
Operating reserve fund	To support the sustainability of the charity in the event of income not reaching expected levels, or to cover unplanned events and assist, if needed, the closedown of the organisation.

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

16. Movements in funds (continued)

Transfers between funds

The transfer out of the Bus Fund and National Lottery Community Fund represents the purchase of a minibus and computer equipment, held in the fixed assets fund.

Prior year comparative:

	At 1 April 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2020 £
Restricted funds					
Community groups	3,010	-	(1,260)	-	1,750
Community work funds	8,937	-	(9,103)	166	-
Crisis intervention fund	3,895	-	(504)	(3,391)	-
Summer treasure hunt	2,020	-	(2,020)	-	-
Wesport - Satellite Club	1,302	1,715	(1,574)	-	1,443
BCC - Community Spaces	350	-	-	-	350
Quartet - Funding the Future	7,845	24,900	(22,965)	-	9,780
Quartet - Energy Grant	5,400	-	(3,920)	-	1,480
Morrisons Foundation - Youth Workers	25,202	-	(14,630)	-	10,572
Merchant Venturers - Place Based Pilot	2,861	-	(2,861)	-	-
Bus Funds	12,840	32,000	-	-	44,840
Facilitating Bristol Libraries	1,200	-	-	-	1,200
BCC - ABCD Training	12,500	-	(5,367)	-	7,133
Mohn Westlake Foundation	-	59,987	(50,330)	-	9,657
National Lottery Community Fund	-	76,711	(17,006)	-	59,705
Community transport	-	129,500	(171,296)	41,796	-
Other small restricted projects	129	5,037	(4,466)	-	700
Total restricted funds	87,491	329,850	(307,302)	38,571	148,610
Unrestricted funds					
<i>Designated funds:</i>					
Fixed assets fund	95,352	-	(19,952)	9,196	84,596
Community transport (mini buses)	21,653	81,765	-	(44,319)	59,099
Operations manager	9,362	-	-	(9,362)	-
Repairs and operating	33,947	768	(5,239)	2,292	31,768
Redundancy	58,908	-	(2,597)	5,196	61,507
Operating reserve fund	57,787	-	-	-	57,787
<i>Total designated funds</i>	277,009	82,533	(27,788)	(36,997)	294,757
General funds	67,136	164,486	(158,689)	(1,574)	71,359
Total unrestricted funds	344,145	247,019	(186,477)	(38,571)	366,116
Total funds	431,636	576,869	(493,779)	-	514,726

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

17. Operating lease rentals

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2021 £	2020 £
Amount falling due:		
Within 1 year	-	1,857
Within 1 - 5 years	-	-
	<u>-</u>	<u>1,857</u>

18. Related party transactions

Terry Wright and Paul Goggin, trustees of HWCP during the year, are also trustees of the charity Hawkspring. During the year, HWCP invoiced Hawkspring £8,665 (2020: £11,711) in respect of office rental, associated service charges and room hire in the @Symes building. Of this amount, £727 (2020: £750) was outstanding at the year end.

Susan Walker, a trustee of HWCP, is also a director of Grassroot Communities CIC. During the year, HWCP paid Grassroot Communities CIC £4,138 (2020: £4,138) for services provided. There were no amounts outstanding at year end.

The trustees are not aware of any further related party transactions during the year.

Company no. 04167878
Charity no. 1092914

**Hartcliffe and Withywood Community
Partnership
Report and Audited Financial Statements
31 March 2021**

Hartcliffe and Withywood Community Partnership

Reference and administrative details

For the year ended 31 March 2021

Company number 04167878

Charity number 1092914

Registered office and operational address @symes Community Building
Symes District Centre
Peterson Avenue
Hartcliffe
Bristol
BS13 0BE

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Janice Bohin	
Paul Goggin	resigned 31 July 2020
Helen Holland	appointed 28 April 2020
Robert Page	
Karen Richards	
Sue Walker	
Terry Wright	

Principal finance staff Kath Appleford

Auditors Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Hartcliffe and Withywood Community Partnership

Report of the trustees

For the year ended 31 March 2021

The trustees present their report and the audited financial statements for the period ended 31 March 2021. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Public Benefit

The Trustees have considered and have had due regard to the Charity Commission's guidance on public benefit. Our main activities and those who benefit from our service are described below.

Our Vision:

For all residents in the communities, we serve to have an equal chance to lead successful, healthy, and happy lives.

Mission:

HWCP is a community led organisation here to create a sustainable and supportive local environment for people to feel empowered, realise their potential, and create positive change.

Our Values:

- Work with asset-based principles, celebrating and promoting what is strong in the local community, and building capacity when needed.
- Working to create a welcoming environment for all.
- Supporting individuals to develop their skills and confidence through access to advice, training, mentoring, visits, and volunteering (directly and through local partners).

Since the outbreak of COVID-19, we have seen the assets within the community come to the fore. Organisations and individuals have stepped up in a way that far exceeded anything most of us could have imagined. However, there is the impact of COVID-19 felt within the community that can shift from being grateful to be out, seeing loved ones, being healthy to feelings of loss, uncertainty, suspicion, and for some, feeling divided by views and beliefs of friends and relatives. The acute experiences that already existed for people have been exacerbated by the pandemic.

HWCP's usual activities did not take place during most of 2020 and early 2021. The building closed to the public, community transport ground to a halt, and activities within the community became about supporting people to live through the height of the pandemic and keep them informed as much as possible. During this period HWCP said goodbye to valued staff members who retired and left the organisation. We were also deeply saddened by the loss of highly regarded members and former members of our team, as well as members of the community who used our services and support.

We are grateful to our funders who continued to support us as we adapted our services to meet the needs of the community during this most difficult period.

The charity is taking the following steps to mitigate the threats that COVID-19 may pose to the organisation:

- COVID-19 safe measures in place with review of services and building closure regularly;
- Furlough utilised for staff who could not be found alternative work to reduce costs; and
- Medium and long-term plans developed for effected services, including securing funds to support mitigation.

Hartcliffe and Withywood Community Partnership

Report of the trustees

For the year ended 31 March 2021

COVID-19 Response

On commencement of the first lockdown in March 2020, our staff were redeployed to provide the community response to COVID-19, working with Bristol City Council to take referrals for shopping, prescriptions, and dog walking, as well as providing telephone befriending to residents. We received **443** referrals and provided ongoing support to over **320** people via **50** volunteers.

Local resident, who has been shielded so had to isolate, said: "The assistance provided has been priceless. I only required a bit of shopping each week but without this service I would have gone without and due to this I am really appreciative."

We continued to provide support with shopping for anyone told to self-isolate for a short period. The priority shifted to informing and supporting people to have their vaccinations. We worked with Bristol City Council Community Development team and Public Health team by attending meetings to keep up to date with the statistics in our area so we could use our communication channels to provide accurate up to date information. We used our community transport vehicles and volunteers to take people without transport to their vaccination appointment. To date we have taken **93** local people to get their vaccination via community transport.

Place Based Social Action and Community Development

Community Engagement

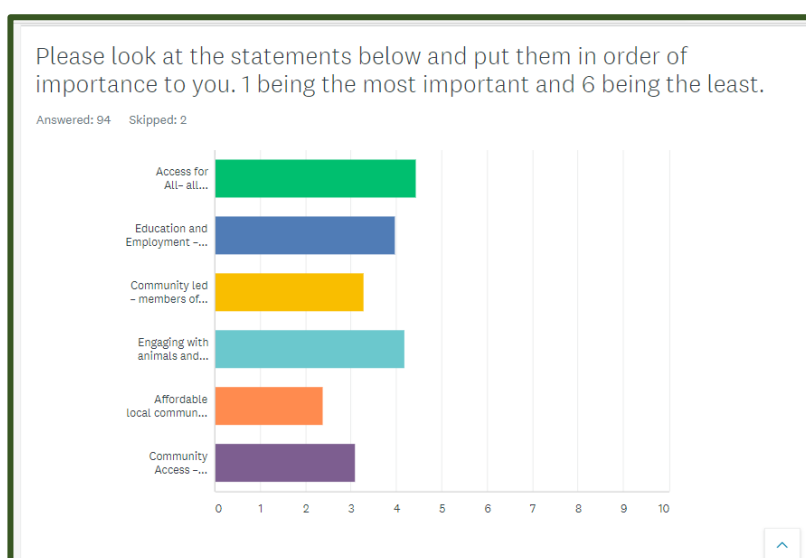
The year from April 2020 to March 2021 has been challenging in terms of opportunities to engage with the community about anything other than Covid.

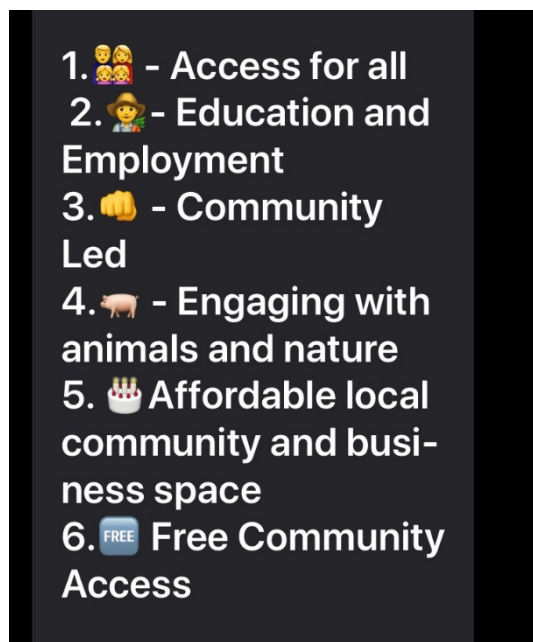
In September 2020, Bristol City Council asked HWCP to undertake a consultation with the community of Hartcliffe, to gain an understanding of the three most important principals for the existing Hartcliffe Farm site which organisations then needed to include in their 'Expressions of Interest'.

We used social media, an online survey, conversations, and direct text messages adapting to use accessible language, to ensure we have gained a wide range of views, including children.

Online Survey

We published a survey and **92** people took part. Most of them directly online with some verbal, which were entered online by agents of HWCP.





Text, Conversations, and Social Media

Members of the community were asked via social media, conversations, and text messages to rank in order the 3 most important principles. **82** people took part, (we have names and postcodes). These were the responses:

1. 87
2. 43
3. 46
4. 78
5. 31
6. 46

Analysis of responses

The principles that were chosen in the top three by the most people are:

1. Access for All (152),
2. Engaging with animals and nature (123)
3. Education and Employment (97)

These principles were included in the Expression of Interest document which interested parties had to explain how their plan would meet the communities 3 principles.

Social Action Online Event

In November we held a **Social Action Event in November 2020**, which was held via Zoom. We were concerned that community members would find it difficult to attend as they may not be familiar with Zoom, so we contacted people to see if they needed help to understand how to download the app and sign into the event.

47 people attended, made up of organisations and individuals. Locality provided support for this event, and it was a great success. We asked what was already happening and what would people like to be involved in. We went into breakout rooms which were aligned to 4 themes. The feedback will help us plan our future work.

Everyone is Welcome

Support Hartcliffe and Withywood to be an inclusive place, by bringing people together, providing platforms for all voices to be included and heard; and supporting people who need help, to access it.

Everyone is Welcome

"Volunteers had knocked on new resident's door to welcome them"

"People would like a "Street Party" to bring people together"

"Muslims for Bristol involved in litter picks"



Children and Young People

Enabling people to contribute to their area and feel proud of where they live, by bringing people and organisations together to discuss and agree community action on local planning, transport and local green spaces.

CHILDREN AND YOUNG PEOPLE

"People to understand Young People's viewpoint"

"More activity for CYP"

"More parents to be involved (friends of the library)"

"Publicise the Fishing Project"

Pride of Place

Enabling people to contribute to their area and feel proud of where they live by bringing people and organisations together to discuss and agree community action on local planning, transport, and local green spaces.

Pride of Place

"We want Community Journalists – WHAM magazine to have community led space"

"Link in with Growing the Power of Communities – Bristol City Council initiative to embed co-production"

"Use of green spaces – natural world helping mental health"



Health and Wellbeing

Health and Wellbeing

Create pathways for people into activities that have the potential to enhance physical and mental health, and wellbeing, so that they feel more confident, resilient and able to contribute.



"Support for women – mental health, substance misuse and domestic abuse"
"Walking Groups"
"Music – jam sessions (people can't always play instruments in their flats)"
"Art – to help mental health"
"Mental Health First Aid Training"

Communications

HWCP communicates with the community and other organisations through our WHAM! Magazine, eNews bulletin, and through social media, which can be accessed through this link, <https://hwcp.org.uk/wham/>.

Social Media Engagements

April 2020 – March 2021

Facebook

Total Engagement: 14947

April 2021 – July 2021

Facebook

Total Engagement: 6213



During COVID-19 we relayed messages through our eNewsletter and social media rather than editions of the WHAM! As messages and information changed quickly. Engagement with our eNewsletter and eBulletins was good throughout, and other organisations particularly Bristol City Council used us to relay key messages throughout the pandemic.

Hartcliffe and Withywood Community Partnership

Report of the trustees

For the year ended 31 March 2021

Building

The @Symes Resource Centre provides office space for organisations, providing support in South Bristol as well as meeting space for organisations, groups and Hartcliffe Library.

We provide office and meeting space for the following tenants:

- Hawkspring, Drug & Alcohol support;
- Hartcliffe Library;
- Southern Arc (Next Link), Domestic Violence support;
- NHS Dementia;
- DHI (Developing Health & Independence), Addiction Rehabilitation Centre; and
- Medacs – Homecare.

During lockdown and the building closure we used the opportunity to:

- Repair small sections of the roof and repair all water damage throughout the building;
- Paint the foyer area;
- General clear out throughout the building;
- Went through paperwork, using an electronic filing system; and
- Review of HWCP policies including HR & Health & Safety and coordinated a 12-month review plan.

CATT, Community Transport

CATT was set up to assist residents living in the areas of Hartcliffe and Withywood. This service was created to help those residents less able to access local public transport due to mobility or other health related problems.

The first lockdown meant the ceasing of our community transport services. However, as stated above, staff and volunteers were redeployed to assist the community with shopping, prescription collection, dog walking, and a telephone befriending service.

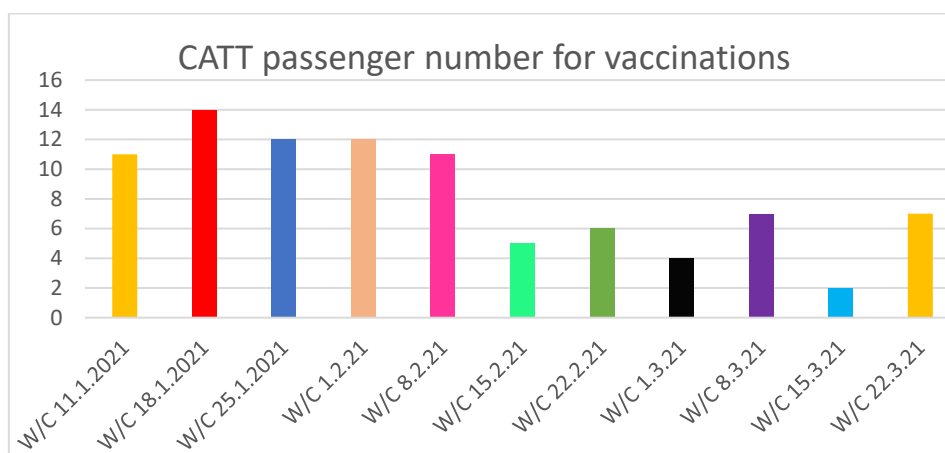
Once the vaccinations were approved, our community transport team came together again, taking bookings to take people from the BS13 area who could not get there themselves to and from their vaccination appointments. During the year, subject of this report, we had taken over **90** people to get vaccinated.



Hartcliffe and Withywood Community Partnership

Report of the trustees

For the year ended 31 March 2021



Despite not running our usual service we still managed **748** journeys throughout the year, taking nearly **2,500** passengers.

Structure, Governance and Management

The charity is a company limited by guarantee, and the governing documents are the Memorandum and Articles/Constitution.

We recruit our new trustees by advertising locally within the local community. The induction process consists of a meeting with the Director, information concerning the responsibilities of a trustee, and the code of conduct. New trustees also receive an induction pack which highlights the above and other important issues.

The decisions regarding annual budgets, salary amendments/increases, grievances, complaints, and agreement of policies is taken by the Board. During 2020, the trustees introduced various committees to enable them to scrutinise specific areas of responsibility. To this end, the Human Resources Committee, the Finance Committee, and the Health and Safety Committee were established. All have chairs that feedback to the main board, highlighting any issues or decisions that need to be taken. Salary reviews are conducted annually by the board in relation to the cost of living. Pay increases are not guaranteed and are based on the company's performance.

The Board has also undertaken a period of development and is working on the new Business Plan considering the impact of COVID19.

Financial review

HWCP's financial position at the end of the reporting period (March 2021), is satisfactory, as all projects are within budget and we have an adequate level of reserves.

The main risks are the funding intentions West of England Combined Authority relating to community transport, and @symes tenants moving out of the building. COVID-19 has increased these risks, however, with planning and the following reserves the trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved for the following reasons:

Hartcliffe and Withywood Community Partnership

Report of the trustees

For the year ended 31 March 2021

We hold reserves for:

- Repairs and Operating costs – for major repairs to our building £41,647;
- Redundancy costs – if redundancies are necessary £57,781;
- Community Transport (Minibuses) – this is reserved for our transport project, for major repairs on the vehicles or the purchase of new vehicles £109,369;
- Operating Reserve Fund – to ensure the stability of the employment and ongoing operations of the organisation £55,000;
- General funds - £105,276; and
- Assets (Minibuses, Office equipment, etc) - £99,563.

Financial risks are identified by the finance officer, which are then assessed by the finance committee who report to the board so that any mitigating action can be taken.

Plans for Future

HWCP has undergone organisational changes to make us fit for the future. The Trustees will embed the improvements in governance arrangements, with particular focus on the Human Resources, Health and Safety and Finance Committees. We will continue to work on our business plan alongside a monitoring and evaluation framework, this has been delayed due to COVID-19 however we will complete it this year.

We also plan to make physical changes to the building to enable a safe environment for staff, volunteers and the community in light of COVID-19.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Hartcliffe and Withywood Community Partnership

Report of the trustees

For the year ended 31 March 2021

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were re-appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 30 November 2021 and signed on their behalf by

Janice Bohin

Janice Bohin
Trustee

Independent auditors' report

To the members of

Hartcliffe and Withywood Community Partnership

Opinion

We have audited the financial statements of Hartcliffe and Withywood Community Partnership (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the members of

Hartcliffe and Withywood Community Partnership

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members of

Hartcliffe and Withywood Community Partnership

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

- (1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.
- (2) We reviewed the charity's policies and procedures in relation to:
 - Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
 - Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.
- (3) We inspected the minutes of trustee meetings.
- (4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.
- (5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.
- (6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.
- (7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:
 - Testing the appropriateness of journal entries;
 - Assessing judgements and accounting estimates for potential bias;
 - Reviewing related party transactions; and
 - Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

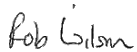
To the members of

Hartcliffe and Withywood Community Partnership

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Date: 30 November 2021

Rob Wilson FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Hartcliffe and Withywood Community Partnership

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 March 2021

	Note	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Income from:					
Donations and legacies	3	75,000	27,408	102,408	117,000
Charitable activities	4	212,748	202,459	415,207	458,806
Investments	5	-	871	871	1,063
Total income		<u>287,748</u>	<u>230,738</u>	<u>518,486</u>	<u>576,869</u>
Expenditure on:					
Raising funds		3,859	26,209	30,068	26,381
Charitable activities		<u>336,119</u>	<u>129,109</u>	<u>465,228</u>	<u>467,398</u>
Total expenditure	7	<u>339,978</u>	<u>155,318</u>	<u>495,296</u>	<u>493,779</u>
Net income / (expenditure)		(52,230)	75,420	23,190	83,090
Transfers between funds		<u>(27,100)</u>	<u>27,100</u>	<u>-</u>	<u>-</u>
Net movement in funds	8	(79,330)	102,520	23,190	83,090
Reconciliation of funds:					
Total funds brought forward		<u>148,610</u>	<u>366,116</u>	<u>514,726</u>	<u>431,636</u>
Total funds carried forward		<u><u>69,280</u></u>	<u><u>468,636</u></u>	<u><u>537,916</u></u>	<u><u>514,726</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the accounts.

Hartcliffe and Withywood Community Partnership

Balance sheet

As at 31 March 2021

	Note	£	2021 £	2020 £
Fixed assets				
Tangible assets	11		99,563	84,596
Current assets				
Debtors	12	99,346		46,347
Cash at bank and in hand		435,745		426,757
		535,091		473,104
Liabilities				
Creditors: amounts falling due within 1 year	13	(96,738)		(42,974)
Net current assets			438,353	430,130
Net assets	15		537,916	514,726
Funds	16			
Restricted funds			69,280	148,610
Unrestricted funds:				
Designated funds			363,360	294,757
General funds			105,276	71,359
Total charity funds			537,916	514,726

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 30 November 2021 and signed on their behalf by

Janice Bohin

Janice Bohin
Trustee

Hartcliffe and Withywood Community Partnership

Statement of cash flows

For the year ended 31 March 2021

	2021 £	2020 £
Cash used in operating activities:		
Net movement in funds	23,190	83,090
Adjustments for:		
Depreciation charges	21,799	19,705
Loss on the disposal of fixed assets	5,405	247
Interest from investments	(871)	(1,063)
Decrease / (increase) in debtors	(52,999)	(20,258)
Increase / (decrease) in creditors	53,764	12,870
Net cash provided by operating activities	50,288	94,591
Cash flows from investing activities:		
Interest from investments	871	1,063
Proceeds from sale of fixed assets	3,700	-
Purchase of tangible fixed assets	(45,871)	(9,196)
Net cash used in investing activities	(41,300)	(8,133)
Increase in cash and cash equivalents in the year	8,988	86,458
Cash and cash equivalents at the beginning of the year	426,757	340,299
Cash and cash equivalents at the end of the year	435,745	426,757

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Hartcliffe and Withywood Community Partnership meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. However, the COVID-19 pandemic is having a profound impact on the global economy, and may in turn affect the charity. The trustees have considered the impact of this issue on the charitable company's current and future financial position. As the charity holds unrestricted reserves of £468,636 and a cash balance of £435,745, the trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of facility rental and services provided is deferred until criteria for income recognition are met.

d) Donated goods and services

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies (continued)

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of staff costs to activity, as follows:

	2021	2020
Raising funds	7%	7%
Charitable activities	93%	93%

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Fixtures and fittings	20% reducing balance
Computer equipment	20% reducing balance
Motor vehicles	20% reducing balance

Items of equipment are capitalised where the purchase price exceeds £500.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies (continued)

l) Creditors

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Pension costs

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Pension costs charged in the financial statements represent the contribution payable by the charitable company during the year.

o) Termination payments

Where an employee receives a termination payment, the cost is recognised at the date that the employee is notified.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1i to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2020 Total £
Income from:			
Donations and legacies	116,887	113	117,000
Charitable activities	212,963	245,843	458,806
Investments	-	1,063	1,063
Total income	329,850	247,019	576,869
Expenditure on:			
Raising funds	3,859	22,522	26,381
Charitable activities	303,443	163,955	467,398
Total expenditure	307,302	186,477	493,779
Net income / (expenditure)	22,548	60,542	83,090
Transfers between funds	38,571	(38,571)	-
Net movement in funds	61,119	21,971	83,090

3. Income from donations and legacies

	Restricted £	Unrestricted £	2021 Total £
Quartet Community Foundation	15,000	-	15,000
Mohn Westlake Foundation	60,000	-	60,000
BCC Neighbourhoods and communities	-	22,000	22,000
Coronavirus Job Retention Scheme	-	5,408	5,408
Total income from donations	75,000	27,408	102,408

Prior period comparatives

	Restricted £	Unrestricted £	2020 Total £
Quartet Community Foundation	24,900	-	24,900
Mohn Westlake Foundation	59,987	-	59,987
BCC CIL Grant	32,000	-	32,000
Individual donations	-	113	113
Total income from donations	116,887	113	117,000

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

4. Income from charitable activities

	Restricted £	Unrestricted £	2021 Total £
Grants of over £5,000:			
SELECT Community Transport Grant	120,750	-	120,750
BCC Emergency assistance	53,900	-	53,900
The National Lottery Community Fund	11,038	-	11,038
Merchant Venturers	25,000	-	25,000
Grants of £5,000 or less	2,060	200	2,260
Other charitable income:			
Membership and fares income	-	67,184	67,184
Service charge income	-	69,115	69,115
Rental income	-	28,300	28,300
Telecoms and utilities	-	2,430	2,430
Morrisons fund	-	33,121	33,121
Other miscellaneous income	-	2,109	2,109
Total income from charitable activities	212,748	202,459	415,207

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

4. Income from charitable activities (continued)

Prior period comparatives

	Restricted £	Unrestricted £	2020 Total £
Grants of over £5,000:			
SELECT Community Transport Grant	129,500	-	129,500
The National Lottery Community Fund	76,711	-	76,711
Grants of £5,000 or less	6,752	-	6,752
Other charitable income:			
Membership and fares income	-	81,823	81,823
Service charge income	-	71,776	71,776
Rental income	-	45,462	45,462
Morrisons fund	-	33,121	33,121
Telecoms and utilities	-	7,509	7,509
Franking machine and postage	-	2,558	2,558
Photocopying income	-	1,272	1,272
Refreshments and locker hire	-	275	275
Other miscellaneous income	-	1,570	1,570
Stationery	-	117	117
WHAM!	-	360	360
Total income from charitable activities	212,963	245,843	458,806

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

5. Income from investments

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Bank interest	-	871	871	1,063

Income from investments was fully unrestricted in the prior year.

6. Government grants

Income from government grants comprises income received from the local authority for community transport services and for community investment and development. There are no unfulfilled conditions or contingencies attached to these grants in the current or prior year.

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Bristol City Council:				
Community transport grant	120,750	-	120,750	129,500
Emergency assistance	53,900	-	53,900	-
Neighbourhoods and communities	-	22,000	22,000	-
s106 funds to support community transport	-	-	-	32,000
Reducing parental conflict	-	-	-	2,000
Community space / meetings grant	-	-	-	600
Other government grants:				
National Lottery Community Fund	-	-	-	76,711
Total government grants	174,650	22,000	196,650	240,811

Income from government grants was fully restricted in the prior year.

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Staff costs (note 9)	10,075	143,619	53,690	207,384
Staff expenses and training	-	1,807	-	1,807
Premises expenses	-	43,682	-	43,682
Postage, printing and stationery	-	3,333	-	3,333
IT costs and support	-	7,574	-	7,574
Refreshments and room hire	-	55	-	55
Telephone	-	2,303	-	2,303
Audit and accountancy fees	-	-	5,405	5,405
Legal and professional fees	11,238	-	43,235	54,473
Photocopier expenses	-	-	2,019	2,019
Communication expenses	-	423	-	423
CATT vehicle expenses	-	22,071	-	22,071
Depreciation	-	-	21,799	21,799
Loss on disposal of fixed assets	-	-	5,405	5,405
Grants payable to individuals (274 grants)	-	48,899	-	48,899
Events and activities	-	66,671	-	66,671
Sundries	-	-	1,993	1,993
				-
Sub-total	21,313	340,437	133,546	495,296
Reallocation of support costs	8,755	124,791	(133,546)	-
Total expenditure	30,068	465,228	-	495,296

Total governance costs were £10,666 (2020: £15,304).

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

7. Total expenditure (continued)

Prior period comparatives

	Raising funds £	Charitable activities £	Support and governance costs £	2020 Total £
Staff costs (note 9)	13,679	170,555	66,810	251,044
Staff expenses and training	-	2,517	-	2,517
Premises expenses	-	75,225	-	75,225
Postage, printing and stationery	-	5,574	-	5,574
IT costs and support	-	6,671	-	6,671
Refreshments and room hire	-	1,559	-	1,559
Telephone	-	1,878	-	1,878
Trustees expenses and training	-	-	222	222
Volunteer expenses	-	32	-	32
Audit and accountancy fees	-	-	5,853	5,853
Legal and professional fees	3,859	-	22,592	26,451
Memberships and subscriptions	-	-	1,544	1,544
Photocopier expenses	-	-	1,641	1,641
Communication expenses	-	1,375	-	1,375
CATT volunteer expenses	-	1,310	-	1,310
CATT vehicle expenses	-	42,311	-	42,311
Depreciation	-	-	19,705	19,705
Loss on disposal of fixed assets	-	-	247	247
Events and activities	-	48,130	-	48,130
Sundries	-	-	490	490
Sub-total	17,538	357,137	119,104	493,779
Reallocation of support costs	8,843	110,261	(119,104)	-
Total expenditure	26,381	467,398	-	493,779

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

8. Net movement in funds

This is stated after charging:

	2021 £	2020 £
Depreciation	21,799	19,705
Loss on disposal of fixed assets	5,405	247
Operating lease payments	1,425	2,026
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration:		
▪ Statutory audit (including VAT)	5,350	5,220
▪ Other services	171	633

9. Staff costs and numbers

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	190,929	230,800
Social security costs	9,955	13,141
Pension costs	6,500	7,103
	<u>207,384</u>	<u>251,044</u>

No employee earned more than £60,000 during the year.

Included within salaries and wages above are termination payments of £9,731 (2020: £7,597) to two (2020: two) employees. This was funded from surplus generated from unrestricted activities.

The key management personnel of the charity during the year comprised the Trustees, Chief Executive Officer (prior year only) and Partnership Business Manager. The total employee benefits, including employer pension costs, paid to key management personnel during the year were £40,302 (2020: £46,269).

	2021 No.	2020 No.
Average employee head count (8 FTE)	<u>12</u>	<u>13</u>

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

11. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2020	52,451	17,065	137,905	207,421
Additions in year	-	5,706	40,165	45,871
Disposal	-	-	(36,945)	(36,945)
At 31 March 2021	52,451	22,771	141,125	216,347
Depreciation				
At 1 April 2020	28,855	6,554	87,416	122,825
Charge for the year	4,718	3,826	13,255	21,799
On disposals	-	-	(27,840)	(27,840)
At 31 March 2021	33,573	10,380	72,831	116,784
Net book value				
At 31 March 2021	18,878	12,391	68,294	99,563
At 31 March 2020	23,596	10,511	50,489	84,596

12. Debtors

	2021 £	2020 £
Trade debtors	84,940	28,550
Accrued income	5,612	6,484
Prepayments	8,794	11,313
	99,346	46,347

13. Creditors : amounts due within 1 year

	2021 £	2020 £
Trade creditors	-	2,715
Accruals	12,085	16,057
Deferred income (note 14)	84,653	24,202
	96,738	42,974

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

14. Deferred income

	2021 £	2020 £
At 1 April 2020	24,202	378
Deferred during the year	84,653	24,202
Released during the year	(24,202)	(378)
At 31 March 2021	<u>84,653</u>	<u>24,202</u>

Deferred income relates to rent and service charge income invoiced in advance of the provision of services, and to invoiced grant income which is specifically for the next financial period.

15. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	99,563	-	99,563
Current assets	129,882	263,797	141,412	535,091
Current liabilities	(60,602)	-	(36,136)	(96,738)
Net assets at 31 March 2021	<u>69,280</u>	<u>363,360</u>	<u>105,276</u>	<u>537,916</u>
Prior year comparatives				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	84,596	-	84,596
Current assets	149,705	210,161	113,238	473,104
Current liabilities	(1,095)	-	(41,879)	(42,974)
Net assets at 31 March 2020	<u>148,610</u>	<u>294,757</u>	<u>71,359</u>	<u>514,726</u>

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

16. Movements in funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2021 £
Restricted funds					
Community groups	1,750	-	-	-	1,750
Wesport - Satellite Club	1,443	60	(1,095)	-	408
BCC - Community Spaces	350	-	-	-	350
Quartet - Funding the Future	9,780	15,000	(17,780)	-	7,000
Quartet - Energy Grant	1,480	-	-	-	1,480
Morrisons Foundation - Youth Workers	10,572	-	(10,572)	-	-
Bus Funds	44,840	-	(4,675)	(40,165)	-
Facilitating Bristol Libraries	1,200	-	-	-	1,200
BCC - ABCD Training	7,133	-	(7,133)	-	-
Mohn Westlake Foundation	9,657	60,000	(42,666)	-	26,991
National Lottery Community Fund	59,705	11,038	(41,110)	(2,232)	27,401
BCC - Emergency Assistance Grants	-	53,900	(53,900)	-	-
BCC - Future Parks	-	2,000	-	-	2,000
Merchant Venturers - Place Based Social Action	-	25,000	(25,000)	-	-
Community transport	-	120,750	(136,047)	15,297	-
Other small restricted projects	700	-	-	-	700
Total restricted funds	148,610	287,748	(339,978)	(27,100)	69,280
Unrestricted funds					
<i>Designated funds:</i>					
Fixed assets fund	84,596	-	(27,204)	42,171	99,563
Community transport (mini buses)	59,099	67,184	-	(16,914)	109,369
Repairs and operating	31,768	879	-	9,000	41,647
Redundancy	61,507	-	(7,871)	4,145	57,781
Operating reserve fund	57,787	-	-	(2,787)	55,000
<i>Total designated funds</i>	294,757	68,063	(35,075)	35,615	363,360
General funds	71,359	162,675	(120,243)	(8,515)	105,276
Total unrestricted funds	366,116	230,738	(155,318)	27,100	468,636
Total funds	514,726	518,486	(495,296)	-	537,916

Purposes of restricted funds

Community groups

Various grants to support community groups and activities, including a BME pilot group, hate crime awareness, health training for parents/guardians and enhancing Dundry Slopes.

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

16. Movements in funds (continued)

Purposes of restricted funds

Wesport - Satellite Club	For a delivery of a high quality, positive activity, which will contribute towards the national target of supporting more young people aged 14-19 to become more active.
BCC - Community Spaces	To be used to support community spaces/gatherings for the Hartcliffe & Withywood ward.
Quartet - Funding the Future	To enable us to be more financially sustainable and robust, to develop new income streams and work with locals partners including Bristol City Council and local youth providers. To define our strategy and plan for our work with the community.
Quartet - Energy Grant	Completing initial feasibility work for a community energy solar installation and an energy audit of the @symes community building.
Morrison's Foundation - Youth Workers	Funded through the Quartet's Catalyst Programme to develop and coordinate in partnership with South Bristol Youth (SBY) and other local organisations, a set of community led youth service activities in the local area to raise the aspirations of young people and tackle anti-social behaviour.
Bus Funds	Funds from Garfield Weston and Bristol City Council to purchase a new mini-bus.
Facilitating Bristol Libraries	For hosting and facilitating community conversations for Bristol Libraries.
BCC - ABCD Training	To provide ABCD guides training, to work with BCC to host a Learning/dissemination event.
Mohn Westlake Foundation	To work in partnership with local schools and community organisations to assess the impact of community led partnership and the effect this would have on families and children. This will include working with South Bristol Youth and WeSports, to mobilize parents and the wider community to come together to develop their own strengths.
The National Lottery Community Fund and Department for Digital, Culture, Media and Sport (DCMS)	To create positive change by enabling people, communities, local non-statutory organisations and the statutory sector to work collaboratively to create a shared vision for the future of their place, and address local priorities through social action: https://www.gov.uk/government/collections/place-based-social-action-programme

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

16. Movements in funds (continued)

Purposes of restricted funds

BCC - Emergency Assistance Grants	Funding allocated to Bristol City Council from the Department for Environment, Food and Rural Affairs (DEFRA) to help those who are struggling to afford food and other essentials due to Coronavirus.
BCC - Future Parks	Providing community engagement and development work to build an understanding of how residents would like to take action in their local Green space/Park and promote opportunities for involvement through the Bristol Future Parks Project.
Merchant Venturers - Place Based Social Action	In partnership with South Bristol Youth (SBY) to build on a place-based change transition programme for students going from primary to secondary school, raising their aspirations and tackling anti-social behaviour.
Community transport	Funding from the West of England Combined Authority (WECA) previously funded by Bristol City Council (BCC) to run the CATT bus service for the local community. A total of £241,500 (2020: £259,000) was received of which £120,750 (2020: £129,500) was passed directly to partners and not recognised as income.
Other small restricted projects	Various funds received for plants for parks etc, assisting in area committee meetings, Grassroots football, encouraging new players and adapting to Covid rules.

Purposes of designated funds

Fixed assets fund	This represents the net book value of fixed assets held.
Community transport (mini buses)	Fund to cover any future repairs or replacements of CATT mini-buses.
Repairs and operating	Fund to cover any major repairs that may be required to the @Symes building.
Redundancy	Cumulative fund to cover the costs of redundancies should they become necessary in the future.
Operating reserve fund	To support the sustainability of the charity in the event of income not reaching expected levels, or to cover unplanned events and assist, if needed, the closedown of the organisation.

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

16. Movements in funds (continued)

Transfers between funds

The transfer out of the Bus Fund and National Lottery Community Fund represents the purchase of a minibus and computer equipment, held in the fixed assets fund.

Prior year comparative:

	At 1 April 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2020 £
Restricted funds					
Community groups	3,010	-	(1,260)	-	1,750
Community work funds	8,937	-	(9,103)	166	-
Crisis intervention fund	3,895	-	(504)	(3,391)	-
Summer treasure hunt	2,020	-	(2,020)	-	-
Wesport - Satellite Club	1,302	1,715	(1,574)	-	1,443
BCC - Community Spaces	350	-	-	-	350
Quartet - Funding the Future	7,845	24,900	(22,965)	-	9,780
Quartet - Energy Grant	5,400	-	(3,920)	-	1,480
Morrisons Foundation - Youth Workers	25,202	-	(14,630)	-	10,572
Merchant Venturers - Place Based Pilot	2,861	-	(2,861)	-	-
Bus Funds	12,840	32,000	-	-	44,840
Facilitating Bristol Libraries	1,200	-	-	-	1,200
BCC - ABCD Training	12,500	-	(5,367)	-	7,133
Mohn Westlake Foundation	-	59,987	(50,330)	-	9,657
National Lottery Community Fund	-	76,711	(17,006)	-	59,705
Community transport	-	129,500	(171,296)	41,796	-
Other small restricted projects	129	5,037	(4,466)	-	700
Total restricted funds	87,491	329,850	(307,302)	38,571	148,610
Unrestricted funds					
<i>Designated funds:</i>					
Fixed assets fund	95,352	-	(19,952)	9,196	84,596
Community transport (mini buses)	21,653	81,765	-	(44,319)	59,099
Operations manager	9,362	-	-	(9,362)	-
Repairs and operating	33,947	768	(5,239)	2,292	31,768
Redundancy	58,908	-	(2,597)	5,196	61,507
Operating reserve fund	57,787	-	-	-	57,787
<i>Total designated funds</i>	277,009	82,533	(27,788)	(36,997)	294,757
General funds	67,136	164,486	(158,689)	(1,574)	71,359
Total unrestricted funds	344,145	247,019	(186,477)	(38,571)	366,116
Total funds	431,636	576,869	(493,779)	-	514,726

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2021

17. Operating lease rentals

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2021 £	2020 £
Amount falling due:		
Within 1 year	-	1,857
Within 1 - 5 years	-	-
	<u>-</u>	<u>1,857</u>

18. Related party transactions

Terry Wright and Paul Goggin, trustees of HWCP during the year, are also trustees of the charity Hawkspring. During the year, HWCP invoiced Hawkspring £8,665 (2020: £11,711) in respect of office rental, associated service charges and room hire in the @Symes building. Of this amount, £727 (2020: £750) was outstanding at the year end.

Susan Walker, a trustee of HWCP, is also a director of Grassroot Communities CIC. During the year, HWCP paid Grassroot Communities CIC £4,138 (2020: £4,138) for services provided. There were no amounts outstanding at year end.

The trustees are not aware of any further related party transactions during the year.



consultants | chartered accountants | statutory auditors

Hartcliffe and Withywood Community Partnership

Year Ended 31 March 2021

Management Letter

Contents

I	Introduction	I
2	Scope of the Audit.....	I
3	Audit Method & Materiality.....	2
4	Independence & Objectivity.....	2
5	Audit Opinion.....	3
6	Significant Aspects of the Entity's Accounting Practices.....	3
7	Significant Matters Discussed During the Audit.....	4
8	Significant Difficulties Encountered During the Audit.....	5
9	Recommendations for Improvements	5
10	Acknowledgements	5
11	Contact Us.....	6
12	Appendix 1: Recommendations	7
13	Appendix 2: Audit Adjustments & Unadjusted Errors.....	8

1 Introduction

This is our management letter to you following the audit of the financial statements for the year ended 31 March 2021. The management letter is designed to communicate to the trustees the audit approach, the key audit risks, any significant audit issues, the audit adjustments and unadjusted errors (if any), and our recommendations for improvements to systems, controls, and governance processes. We would appreciate it if this report is circulated to the trustees and discussed at a trustees' meeting.

The contents of this report and appendices are for the attention and information of the trustees only. You may only disclose the contents of this letter and appendices to third parties (such as funders) with our permission and we cannot be held liable for any reliance placed on the contents by third parties.

2 Scope of the Audit

The scope of the audit and our responsibilities are set out in our engagement letter dated 5 May 2017.

The objective of the audit work is to enable us to give an opinion as to whether the financial statements show a true and fair view of the results for the year and the state of affairs at the year end. As part of our work we also review whether the financial statements comply with relevant accounting standards. We design audit tests to provide assurance that the charity's financial statements are free from material error and so that we have a reasonable expectation of detecting material misstatement in the financial statements or accounting records resulting from irregularities and fraud.

Although it is not explicitly stated, an unqualified audit report means that we did gather adequate audit evidence to support the assertions in the financial statements, that we are satisfied that the books and records are in agreement with the financial statements and that

we received all the information and explanations we considered necessary for the audit. We are also satisfied with the disclosures in the notes to the financial statements. We do not audit the trustees' annual report, but we do check that this is consistent with the financial statements.

The audit procedures are designed to give us reasonable assurance that the financial statements, taken as a whole, are free of material misstatement. However, it is the responsibility of the trustees to ensure, as far as possible, that accurate and reliable accounting records are maintained and to operate appropriate controls.

3 Audit Method & Materiality

We used “substantive testing” – meaning that we verified particular transactions or balances by looking at a sample of invoices and receipts or by tracing from source documents to the final financial statements.

The audit work seeks evidence that the financial statements are materially correct. Small amounts do not affect a reader's understanding of the financial position. For this audit, the level of materiality we used was £15,600 for the balance sheet and £5,600 for the SoFA. These figures were used only as a guide and were subject to judgemental change depending on the findings during the audit. Materiality is not applied to certain transactions which are always material even when the amount involved is small, such as transactions with trustees.

4 Independence & Objectivity

We operate checks to ensure that we continue to act independently. We have enquired whether our staff have a connection to the charity, its staff, or trustees. We are not aware of any connections which would impact on our independence and objectivity as auditors.

We also provide non-audit services to you in the form of accounts preparation. We are therefore required to put safeguards in place to ensure we remain objective and independent as auditors. Under the Ethical Standards: Provisions Available to Smaller Entities (“ES PASE”) we are required to identify persons deemed to be “informed management” within your organisation. Any judgements or decisions we make in the course of our work must be clearly explained to those persons. We have identified Kath Appleford, Finance Officer as informed management and have already discussed all adjustments and matters of judgement with her.

5 Audit Opinion

We can confirm that the audit opinion will be unqualified.

The audit has not proceeded to the expected timetable. As has occurred in previous years, there has been a considerable delay between carrying out our fieldwork and receipt of the trustees’ annual report. Delays in completing the accounts increase the risk of mistakes arising from post balance sheet events, and mean that we need to carry out additional work in the post year end period before the audit can be signed off.

Our audit adjustments and unadjusted errors are shown in appendix 2. Trustees should ensure they are satisfied with these.

6 Significant Aspects of the Entity’s Accounting Practices

Hartcliffe and Withywood Community Partnership complies with all the accounting policies listed in the notes to their financial statements, the Companies Act 2006, the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102 and the Charities Statement of Recommended Practice (FRS 102) (effective 1 January 2019). All accounting

estimates made by the charity are reasonable. The financial statements contain all the disclosures expected.

7 Significant Matters Discussed During the Audit

Segregation of duties and oversight of the finance function

The charity has long been heavily reliant on a single member of staff, Kath Appleford, to run the finance function for the charity. Practically, Kath has been able to both authorise and make payments for the charity with very little oversight.

A lack of oversight of the finance function increases the risk of a fraud occurring within the charity. Our discussions during the audit indicated that trustees have taken steps during the year to mitigate these risks, including:

- Introducing levels of sign off/authorisation within the charity; and
- Regular review of the bank statement / reconciliation by a trustee.

The trustees should ensure that such processes are adequately evidenced, for example through the physical signing of documentation, via emails or within board minutes. We will be testing for evidence of these controls in further detail at next year's audit.

Further controls that the trustees may wish to consider are:

- Dual authorisation on the bank account – where payments are set up by one party, but authorised by another (this could be Kath and a trustee); and
- Regular review of the balance sheet, and agreeing it to third party supporting documentation. The balance sheet also provides a useful control to the charity in ensuring that financial processes are being followed (e.g. credit control, supplier payments etc).

As detailed in the planning letter and in separate sections of this document, we design tests to find evidence of potential fraud but having an audit is no guarantee that it is not occurring. It is the trustees' responsibility alone to ensure that there are suitable systems and controls

in place to reduce the risk of fraud and error as much as possible. They should familiarise themselves with the different types of fraud that can occur in an organisation such as this, such as fake documents, sales invoices, purchase invoices, etc.

We are really pleased to see the trustees taking active involvement in the finances of the charity, and would be happy to discuss these issues further if required.

8 Significant Difficulties Encountered During the Audit

There were no significant difficulties encountered during the audit.

9 Recommendations for Improvements

As part of our audit work we review the internal systems and controls and the governance processes in operation. In this letter, we report any weaknesses that we identified during the course of our work, and suggest recommendations. Please note this does not constitute a comprehensive review of your systems, it is simply a summary of our observations. Our observations, in addition to those set out in section 7, are included in appendix I. We hope you find the feedback useful and the recommendations practical.

10 Acknowledgements

We would like to express our thanks to Kath Appleford, Carrie Chamberlin and all the other staff for all their help with the audit.

11 Contact Us

The partner in charge of your audit is Rob Wilson. If you have any questions or feedback about the audit, please do not hesitate to contact us.

Godfrey Wilson Limited
5th Floor, Mariner House
62 Prince Street
Bristol
BS1 4QD

Tel: 0117 971 3445

Email: rob@godfreywilson.co.uk

12 Appendix 1: Recommendations

Issue	Implication	Recommendation
<p>Posting of management recharges to restricted funds</p> <p>During the course of our work, we noted that a number of recharges of management time / resources (posted as journals in Quickbooks) had been posted incorrectly. This had led to the grossing up of income and expenditure.</p>	<p>Income and expenditure was initially overstated due to income and costs being artificially inflated.</p>	<p>We have posted a number of journals to correct these errors.</p> <p>Finance staff should ensure that overhead allocations are posted between funds using the same expenditure nominal codes, rather than posting as income against core funds.</p>
<p>CATT Invoicing</p> <p>We have previously observed that the CATT service carry out their own invoicing independently of the main finance function. Receipts are recorded in Quickbooks on a cash basis, but any invoices raised by CATT are not recorded in QB. The spreadsheets held by CATT to track group hire invoices do not show the date that they were paid.</p>	<p>Income may not be recognised in the period it occurs, and may not be complete in Quickbooks.</p>	<p>All invoices raised by CATT should be posted in QB, so that receipts can be matched against them.</p> <p>A regular reconciliation between the spreadsheets used by CATT and QB should be undertaken to ensure outstanding amounts agree.</p>

Issue	Implication	Recommendation
<p>Depreciation / capitalisation policies</p> <p>The charity has a capitalisation threshold of £500, and has historically used a reducing balance method of depreciation for all classes of fixed assets. Practically, this means that some assets continue to be carried at very low values within the asset register when they have little or no residual value.</p> <p>The charity also disposed of three vehicles during the year, realising an overall loss on disposal of approx. £5,400.</p>	<p>Assets may be over-valued on the balance sheet.</p>	<p>The charity may wish to consider revising its capitalisation policy to a higher level, e.g. £1,000, so that fewer immaterial assets are capitalised.</p> <p>Depreciation policies could be revised to a straight line method, or assets could be written off in full when their net book value reaches a de-minimus level.</p>

13 Appendix 2: Audit Adjustments & Unadjusted Errors

Audit Adjustments

Nominal Account	Dept	Debit	Credit
0031 Motor Vehicles Depreciation 8503 Depreciation <i>Being the correction of assets over-depreciated</i>	Fixed assets fund	859.11	(859.11)
4404 Misc Income 4404 Misc Income 6001 Gross Wages 6001 Gross Wages <i>Being correction of internal transfers from redundancy fund</i>	CATT Core CATT Core	6,927.00 944.00	(6,927.00) (944.00)
4404 Misc Income 6002 Employers' NI <i>Being correction of ers' NI allowance</i>	Core Core	4,000.00	(4,000.00)
5010 Events, Activities, Marketing & Communication 6001 Gross Wages <i>Being correction of ABCD internal transfer</i>	ABCD Training ABCD Training	1,400.00	(1,400.00)

Nominal Account	Dept	Debit	Credit
4101 Major Grants	CATT	120,750.00	
5001 Grants payable	CATT		(120,750.00)
<i>Being netting off of SELECT grant</i>			
New – Bad Debt	Building	218.89	
1100 Debtors			(218.89)
<i>Being the bad debt write off</i>			
6005 Freelance costs			(16,732.70)
7203 Skills & Knowledge		16,732.70	
<i>Being reclassification of Melanie Monahan costs for consistency with PY</i>			
3000 Opening balance equity		5.00	
Reconciliation discrepancies	Core		(5.00)
<i>Being small opening balance adjustment to balance accounts</i>			
5010 Events, Activities, Marketing & Communication	PBSA	4,000.00	
7110: Other expenses	PBSA		(4,000.00)
<i>Being reclassification of filming costs</i>			

Unadjusted Errors

There were no errors left unadjusted this year.