

Brandon Accountancy

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THE JOHN WHITE COMMUNITY CENTRE LIMITED (A Company Limited By Guarantee with no share capital)

Financial Statement for the Year Ended 31st December 2020
Registered Company No. 04352062
Registered Charity No. 1095596

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THE JOHN WHITE COMMUNITY CENTRE LIMITED

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Trustees/Directors Report for the year ended 31st December 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report along with the financial statements for the charitable company year ended 31st December 2020. The trustees/directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements. This report has also been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with Financial Reporting Standards for Smaller Entities, also with the accounting policies set out on page 7 and comply with other applicable accounting standards.

The John White Community Centre Limited became incorporated in England and Wales under number 4352062 on 11th January 2002. The centre became a registered charity under the number of 1095596 on 24th January 2003. The centre is a Limited Company By Guarantee and having no share capital, which is governed by a Memorandum and Articles of Association

Objects

The Companies objects are:

1. to promote the benefit of the inhabitants of Binley and Ernesford Grange in the City of Coventry without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
2. establish, or secure the establishment of a Community Centre and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these object.

Activities

To provide a focus for community activities which includes education, training, advice, support and social events. This includes all age groups and abilities.

Organisation

The directors who have served during the year and since the year end are set out in page 1 and meet on a regular basis. The directors are elected at the Annual General Meeting and their remit is to ensure that systems for proper controls and sound accounting are in place. In addition the directors decide the strategic direction of the organisation and ensure that the objects and aims are pursued.

Achievements and Performance

The statement of financial activities for the year is set on page 5 of the accounts. In summary, the incoming resources for the year amounted to £75,411 (2019 - £94,834) with the main source of income coming from grants and hire of the centre facilities. The expenditure £75,299 (2019 - £83,993), with the main expenditure being salaries and running costs of the community centre.

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Trustees/Directors' Report for the year ended 31st December 2020
(Continued)

Risk management

The directors conducts its own review of the major risks to which the project is exposed, these procedures are periodically reviewed to ensure that they still meet the needs of the company and are as follows:

- an annual review of the risks which the charitable company may face;
- the establishment of systems and procedures to mitigate those risks identified;
- the implementation of procedures designed to minimise any potential impact on the charitable company should any of those risks materialise.

Directors' responsibilities

The law applicable to companies and charities in England and Wales requires the directors to prepare financial statements for each financial year which give a true and fair view of the financial activities carried out during the year and its financial position at the end of the year. In preparing financial statements the directors should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statement on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The directors are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charitable company and which enable them to ensure that the financial statements comply with the applicable laws. The directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

Brandon Accountancy have expressed their willingness to continue as examiners and a resolution for their re-appointment will be proposed at the forthcoming annual general meeting.

Approved by the Board of Trustees/Directors and signed on its behalf by:

Chairperson M. E. Hollins

Date 11/5/2021

Print Name M. E. Hollins

THE JOHN WHITE COMMUNITY CENTRE LIMITED

Independent Examiners' report to the Trustees/Directors of The John White Community Centre Limited in respect of the year ended 31st December 2020

I report on the account for the year ended 31st December 2020 set on pages 5 to 9.

Respective responsibilities of trustees/directors and examiner

The charity's trustees (who are also directors for the purpose of company law) are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for the year under Section 144 (2) of the Charities Act 2011 and that an independent examination is required.

Having checked that the charity is eligible for and independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Direction given by the Charity Commission (under Section 145 (5)(b) of the Act) and
- to state whether any particular matters have come to my attention.

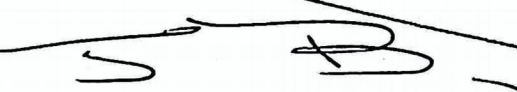
Basis on the independent examiners' report

My examination was carried out in accordance with the general Direction given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as directors / trustees concerning any such matters. The procedures undertaken does not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006;
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 394 and 395 of the Companies Act 2006 and with the accounting requirements of the Charities Act have been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



J Brandon
Brandon Accountancy Limited
Suite 2, The Koco Building
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Coventry CV1 3JQ

19th April 2021

THE JOHN WHITE COMMUNITY CENTRE LIMITED
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Statement of Financial Activities for the Year to 31st December 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	2019 £
Income & Expenditure					
Incoming Resources:					
Adult Education		4,172	0	4,172	8,568
H M R C Covid Grant		21,098	0	21,098	0
C.C.C. Covid Grant		13,058	0	13,058	0
Living Waters - Office Rental		10,200	0	10,200	0
UK Home - Office Rental		3,300	0	3,300	0
Donations		325	0	325	268
Hire of Facilities - Regular		16,146	0	16,146	48,596
Hire of Facilities - Additional		116	0	116	8,484
Hire of Facilities - Football		1,380	0	1,380	2,526
JWCC Parties		3,824	0	3,824	17,196
Buffets and Cafe		1,272	0	1,272	4,728
Tuck Shop		467	0	467	1,910
Fund-raising		0	0	0	2,014
Bank Interest		19	0	19	22
Other Income		35	0	35	523
Total Incoming Resources		75,411	0	75,411	94,834
Resources Expended:					
Direct Charitable Expenditure	4	59,254	381	59,634	59,739
Management & Administration	5	16,665	0	16,665	24,254
Publicity and Advertising		0	0	0	0
Total Resources Expended		75,918	381	76,299	83,993
Net Movement in Funds		(-508)	(-381)	(-889)	10,841
Fund balance brought forward		1,720,548	762	1,721,310	1,710,469
Fund balance carried forward		1,720,041	381	1,720,422	1,721,310

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Balance Sheet for the Year Ended 31st December 2020

	Notes	2020 £	2019 £
Fixed Assets	10	1,683,081	1,683,462
Current Assets			
Debtors	7	4,404	5,454
Savings Account		21,019	19,037
Current Account		14,127	12,658
Cash in Hand		(-1,051)	1,400
		<u>38,499</u>	<u>38,548</u>
Less Current Liabilities			
Creditors	8	<u>1,158</u>	<u>700</u>
		<u>37,341</u>	<u>37,848</u>
Net Assets		<u><u>1,720,422</u></u>	<u><u>1,721,310</u></u>
Represented by:			
Building Fund		1,682,700	1,682,700
Unrestricted Income Fund	9	37,341	37,848
Restricted Income Fund	9	<u>381</u>	<u>762</u>
Total Funds		<u><u>1,720,422</u></u>	<u><u>1,721,310</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2020.

The directors have not required the charitable company to obtain an audit of its financial statements for the year ended 31st December 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for:

- (a) ensuring the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2016; and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 1008).

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Director: M E Hollins

Print Name: M. E. Hollins

The notes on pages 7 to 9 form part of these financial statement

THE JOHN WHITE COMMUNITY CENTRE
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Notes to the Financial Statement for the Year Ended 31st December 2020

Note 1 Accounting Policies

- (a) The financial statements have been prepared under the going concern basis and the special provision of section 398 of the Companies Act 2006 relating to small companies and with the Financial Standards for Small Entities.
The financial statements have also been prepared in accordance with the Statements of Recommended Practice (SORP), "(Accounting and Reporting by Charities" published in March 2005 and other applicable accounting standards.
- (b) The charity is a Company Limited by Guarantee. The directors of the company are also trustees and are named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per director of the project.
- (c) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- (d) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- (e) Incoming resources from investments is included when receivable.
- (f) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- (g) Resources expended are allocated to the particular activity where the cost relates directly to that activity.
- (h) Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which is estimated at 5 years for furniture and equipment.
- (i) Unrestricted funds are donations and other incoming resources receivable of generated for the objects of the charity without further specified purpose and are available as general funds.
- (j) Designated funds are unrestricted funds earmarked by the management committee for particular purposes.
- (k) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Note 2 Building Loan

The long term building loan from Coventry City Council was written off in 2010 due to the centres financial problems.

Note 3 Taxation

As a charity, The John White Community Centre Limited is exempt from Corporation Tax on income and gains falling within Section 505 of the Taxation and Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

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Notes to the Financial Statement for the Year ended 31st December 2020

	Unrestricted	Restricted	2020	2019
	£	£	£	£
Note 4 Direct Charitable Expenditure				
Salaries and NIC	35,413	0	35,413	36,841
Pensions	642	0	642	0
Food and Drinks Consumables	992	0	992	3,290
Telephone and Internet	1,771	0	1,771	1,696
Heat and Light	12,772	0	12,772	14,061
Rates	0	0	0	(-856)
Water Rates	1,992	0	1,992	951
Party Costs	1,472	0	1,472	1,476
Activities and Event Costs	1,812	0	1,812	863
Equipment	469	0	469	0
Stationery, Post and P'copier	1,920	0	1,920	632
Depreciation	0	381	381	784
	<u>59,254</u>	<u>381</u>	<u>59,634</u>	<u>59,739</u>
Note 5 Management & Administration	£	£	£	£
Insurance	2,544	0	2,544	2,513
Premises Maintenance	5,056	0	5,056	1,691
Security and Fire Services	917	0	917	2,318
Health and Safety	1,859	0	1,859	2,791
Cleaning Costs	1,691	0	1,691	700
Equipment Hire	865	0	865	6,736
Training and Consultancy	663	0	663	240
Year End Accounts	700	0	700	700
Subscriptions and Licenses	372	0	372	181
Administration Fees	0	0	0	182
Professional Fees	391	0	391	496
Bank Charges	1,276	0	1,276	369
Bad Debt Write Off	0	0	0	5,328
Miscellaneous	332	0	332	10
	<u>16,665</u>	<u>0</u>	<u>16,665</u>	<u>24,254</u>
Note 6 Restricted Grants	Opening Balance	Income	Expend	Closing Balance
	£	£	£	£
Fixed Assets - Depreciation	<u>762</u>	<u>0</u>	<u>381</u>	<u>381</u>
	<u>762</u>	<u>0</u>	<u>381</u>	<u>381</u>

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Notes to the Financial Statement for the Year ended 31st December 2020

		2020	2019	
		£	£	
Note 7	Debtors	0	2,375	
	Hire of Facilities - Regular	0	194	
	Hire of Facilities - Additional	0	144	
	Hire of Facilities - Football	0	0	
	Living Waters - Office Rental	500	0	
	UK Home Mortgages - Office Rental	1,100	0	
	Buffet	54	0	
	Other Income	10	0	
		<u>1,664</u>	<u>2,714</u>	
		£	£	
Note 8	Creditors	458	0	
	Hire of Facilities - Regular	700	700	
	Accruals & Deferred Income			
		<u>1,158</u>	<u>700</u>	
		Unrestricted	Restricted	
		£	£	
Note 9	Funds	0	381	
	Capital to be Depreciated	37,341	0	
	Reserves			
		<u>37,341</u>	<u>381</u>	
		£	£	
Note 10	Fixed Assets	Building	Furniture & Equipment	Total
		£	£	£
	Cost	1,733,674	90,893	1,824,567
	At 1st January 2020	0	0	0
	Additions	0	0	0
	Disposals			
		<u>1,733,674</u>	<u>90,893</u>	<u>1,824,567</u>
	At 31st December 2020			
	Depreciation	50,974	90,131	141,106
	At 1st January 2020	0	381	381
	Charges for year	0	0	0
	Disposals			
		<u>50,974</u>	<u>90,512</u>	<u>141,487</u>
	At 31st December 2020			
	Net Book Value			
	as at 31st December 2020	1,682,700	381	1,683,081
	as at 31st December 2019	1,682,700	762	1,683,462

The building was depreciated at 1% per annum on the straight line basis up to and including 2008. As from 2009 accounts this ceased, due to property not devaluing. Furniture and equipment was depreciated at 20% per annum on the reducing balance basis.