

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 2022

Registered Company No. 04352062

Registered Charity No. 1095596

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THE JOHN WHITE COMMUNITY CENTRE LIMITED

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Company Information for the Year Ended 31st December 2022

Chairperson:	Mary Hollins
Trustees/Directors:	Gillian Blythe Emma Kavanagh Alan Horton
Secretary:	
Registered Address:	Grange Avenue Binley Coventry CV3 2ED
Registered Company No:	04352062 (England and Wales)
Registered Charity No:	1095596 (England and Wales)
Bankers:	H S B C 55 Corporation Street Coventry CV1 1GX
Independent Examiners:	Brandon Accountancy Suite 2 The Koco Building The Arches Spon End Coventry CV1 3JQ

THE JOHN WHITE COMMUNITY CENTRE LIMITED

(A Company Limited By Guarantee with no share capital)

Trustees/Directors Report for the year ended 31st December 2022

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 2022. 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 £145,042 (2021 - £136,171) with the main source of income coming from grants and hire of the centre facilities. The expenditure £141,012 (2021 - £114,894), with the main expenditure being salaries and running costs of the community centre.

THE JOHN WHITE COMMUNITY CENTRE LIMITED

(A Company Limited By Guarantee with no share capital)

Trustees/Directors' Report for the year ended 31st December 2022

(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

Print Name M. E. HOLLINS

Date 12/4/2023

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 2022

I report on the account for the year ended 31st December 2022 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.

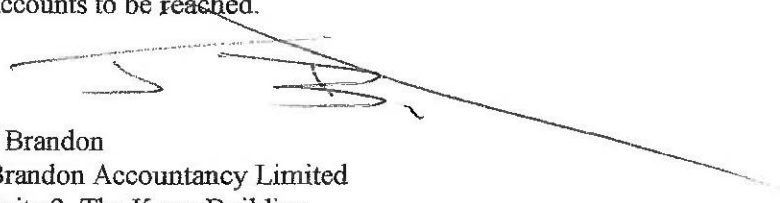
Independent examiner's statement

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
The Arches, Spon End
Coventry CV1 3JQ

30th March 2023

THE JOHN WHITE COMMUNITY CENTRE LIMITED
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Statement of Financial Activities for the Year to 31st December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	2021 £
Income & Expenditure					
Incoming Resources:					
Adult Education		5,114	0	5,114	4,191
H M R C Covid Grant		0	0	0	13,715
C.C.C. Covid Grant		0	0	0	46,215
Rental Income		0	0	0	22,900
National Lottery Community Grant		0	9,995	9,995	9,946
Donations		2,555	0	2,555	250
Hire of Facilities - Regular		58,090	0	58,090	19,851
Hire of Facilities - Additional		7,505	0	7,505	1,587
Hire of Facilities - Football		237	0	237	0
JWCC Parties		47,562	0	47,562	14,205
Cafe Income		0	9,872	9,872	1,906
Tuck Shop		397	0	397	1,016
Activities and Events		2,804	0	2,804	0
Fund-raising		519	0	519	385
Bank Interest		100	0	100	6
Other Income		292	0	292	0
Total Incoming Resources		125,175	19,867	145,042	136,171
Resources Expended:					
Direct Charitable Expenditure	4	101,495	14,117	115,612	85,745
Management & Administration	5	19,595	5,750	25,345	29,149
Publicity and Advertising		55	0	55	0
Total Resources Expended		121,145	19,867	141,012	114,894
Net Movement in Funds		4,030	0	4,030	21,277
Fund balance brought forward		1,741,699	0	1,741,699	1,720,421
Fund balance carried forward		1,745,729	0	1,745,729	1,741,699

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

THE JOHN WHITE COMMUNITY CENTRE LIMITED
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Balance Sheet for the Year Ended 31st December 2022

		2022	2021
	Notes	£	£
Fixed Assets	10	1,683,980	1,682,700
Current Assets			
Debtors	7	7,609	2,927
Savings Account		53,047	60,971
Current Account		6,221	4,779
Cash in Hand		(-35)	(-4,021)
		<u>66,843</u>	<u>64,656</u>
Less Current Liabilities			
Creditors	8	<u>5,094</u>	<u>5,657</u>
		<u>61,749</u>	<u>58,999</u>
Net Assets		<u>1,745,729</u>	<u>1,741,699</u>
Represented by:			
Building Fund		1,682,700	1,682,700
Unrestricted Income Fund	9	63,029	58,999
Restricted Income Fund	9	<u>0</u>	<u>0</u>
Total Funds		<u>1,745,729</u>	<u>1,741,699</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2022.

The directors have not required the charitable company to obtain an audit of its financial statements for the year ended 31st December 2022 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 on..... and were signed on its behalf by:

Trustee / 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 2022

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 2022

Note 4	Direct Charitable Expenditure	Unrestricted	Restricted	2022	2021
		£	£	£	£
	Salaries and NIC	33,438	8,657	42,095	37,945
	Pensions	798	0	798	786
	Food and Drinks Consumables	9,672	5,460	15,133	5,197
	Telephone and Internet	1,839	0	1,839	1,791
	Heat and Light	27,237	0	27,237	22,206
	Rates	7,622	0	7,622	9,695
	Water Rates	1,634	0	1,634	1,204
	Party Costs	4,414	0	4,414	1,907
	Activities and Event Costs	1,847	0	1,847	845
	Equipment	978	0	978	2,642
	Stationery, Post and P'copier	1,896	0	1,896	745
	Marketing and Funding Costs	10,121	0	10,121	403
	Depreciation	0	0	0	381
		101,495	14,117	115,612	85,746

Note 5	Management & Administration	£	£	£	£
	Insurance	4,074	0	4,074	2,752
	Premises Maintenance	7,930	5,750	13,680	14,754
	Security and Fire Services	937	0	937	2,148
	Health and Safety	0	0	0	3,639
	Cleaning Costs	2,290	0	2,290	122
	Equipment Hire	0	0	0	2,415
	Training and Consultancy	193	0	193	988
	Year End Accounts	750	0	750	700
	Subscriptions and Licenses	0	0	0	362
	Administration Fees	103	0	103	202
	Disclosure & Barring Services	0	0	0	7
	IT Maintenance & Consultancy	2,891	0	2,891	0
	Bank Charges	264	0	264	1,061
	Miscellaneous	163	0	163	0
		19,595	5,750	25,345	29,149

Note 6 Restricted Grants

	Opening			Closing
	Balance	Income	Expend	Balance
	£	£	£	£
Fixed Assets - Depreciation	0	0	0	0
	0	0	0	0

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Notes to the Financial Statement for the Year ended 31st December 2022

	2022	2021
Note 7 Debtors	£	£
Heat and Light	2,740	2,740
Salaries & NIC	4,869	187
Other Income	0	0
	<u>7,609</u>	<u>2,927</u>

Note 8 Creditors	£	£
Hire of Facilities - Regular	0	4,762
Salaries and NIC	2,134	195
Bad Debts	2,210	0
Year End Accounts	750	700
	<u>5,094</u>	<u>5,657</u>

	Unrestricted	Restricted
Note 9 Funds	£	£
Capital to be Depreciated	0	0
Reserves	63,029	0
	<u>63,029</u>	<u>0</u>

Note 10 Fixed Assets	Building	Furniture & Equipment	Total
Cost	£	£	£
At 1st January 2022	1,733,674	90,893	1,824,567
Additions	0	518	518
Disposals	0	0	0
	<u>1,733,674</u>	<u>91,411</u>	<u>1,825,086</u>
At 31st December 2022	1,733,674	91,411	1,825,086
Depreciation			
At 1st January 2022	50,974	90,893	141,867
Charges for year	0	0	0
Disposals	0	762	762
	<u>50,974</u>	<u>90,131</u>	<u>141,106</u>
At 31st December 2022	50,974	90,131	141,106
Net Book Value			
as at 31st December 2022	1,682,700	1,280	1,683,980
as at 31st December 2021	1,682,700	0	1,682,700

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.