

COMPANY REGISTRATION NUMBER: 04352062
CHARITY REGISTRATION NUMBER: 1095596

THE JOHN WHITE COMMUNITY CENTRE LIMITED

Company Limited by Guarantee

Unaudited Financial Statements

31 December 2024

THE JOHN WHITE COMMUNITY CENTRE LIMITED

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2024

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THE JOHN WHITE COMMUNITY CENTRE LIMITED

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name	THE JOHN WHITE COMMUNITY CENTRE LIMITED
Charity registration number	1095596
Company registration number	04352062
Principal office and registered office	Grange Avenue Binley Coventry CV3 2ED

The trustees

M Hollins
G Blythe
B Pittaway
E Kavanagh
A Horton

Independent Examiner	Chapman and Co Chartered Certified Accountants 28 Delaware Road Styvechale Coventry CV3 6LX
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Structure, governance and management

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 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

Objectives and activities

The Company's 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 objects.

THE JOHN WHITE COMMUNITY CENTRE LIMITED

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2024

Statement of trustees' responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 incoming resources and application of resources, including 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 Charity SORP; 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 statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business. The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

Achievements and performance

2024 was a busy year for the Centre. We saw a number of staff changes which brought its challenges. On a positive note, we recruited a permanent Centre Manager, who is based at the centre. This provides a more hands on approach to staff management and improved coordination of the centre's activities. Our parties are still one of our major income streams and using some of the funds from our fundraising events we made several equipment purchases for parties, such as a new bouncy castle, ball pit and tunnel. After trying out a number of options for party food, we decided to bring this in house. Not only is this more profitable but we also are able to keep better control over what we offer. Our energy costs remain a challenge and we introduced a number of cost saving initiatives, including the installation of timer switches; obtained a £1,000 credit from the Climate Change Levy (CCL) and began discussions with Coventry City Council who carried out a free energy audit. These discussions proved fruitful and enabled us to apply for related grants which will result in future ongoing financial reductions in our energy costs. The cafe has contributed significantly to the centre where it continues to offer meals and snacks to the local community and visitors to the centre. In July, we welcomed a social subscriber who is based at the centre and is a brilliant contact who brings agencies and support to our community centre. We have had a successful year with renting our rooms on an ad-hoc basis and have increased the number of groups using our facilities. This means that our rental income is increasing and we can now offer more opportunities for the local community to get involved.

Financial review

The statement of financial activities for the year is set on page of the accounts. In summary, the incoming resources for the year amounted to £147,759 (2023 - £150,569) with the main source of income coming from grants, rents and hire of the centre facilities. The expenditure £155,421 (2023- £140,086), with the main expenditure being salaries and running costs of the community centre.

THE JOHN WHITE COMMUNITY CENTRE LIMITED

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2024

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 17 May 2025 and signed on behalf of the board of trustees by:

M Hollins
Director

Handwritten signature of M Hollins in black ink.

G Blythe
Director

Handwritten signature of G Blythe in black ink.

THE JOHN WHITE COMMUNITY CENTRE LIMITED

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of THE JOHN WHITE COMMUNITY CENTRE LIMITED

Year ended 31 December 2024

I report on the financial statements for the year ended 31 December 2024, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for 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 Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 trustees concerning any such matters. The procedures undertaken do 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 next statement.

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 of the Companies Act 2006, and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not 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.

THE JOHN WHITE COMMUNITY CENTRE LIMITED

Company Limited by Guarantee

**Independent Examiner's Report to the Trustees of THE JOHN WHITE
COMMUNITY CENTRE LIMITED**

Year ended 31 December 2024



John Chapman FCCA

CHAPMAN AND CO
Chartered Certified Accountants

28 Delaware Road
Styvechale
Coventry
CV3 6LX

17 May 2025

THE JOHN WHITE COMMUNITY CENTRE LIMITED

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

31 December 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
Income and endowments					
Charitable activities	5	145,918	—	145,918	146,958
Donations and fundraising	6	100	730	830	2,807
Investment income	7	1,011	—	1,011	804
Total income		<u>147,029</u>	<u>730</u>	<u>147,759</u>	<u>150,569</u>
Expenditure					
Expenditure on charitable activities	8	150,088	730	150,818	102,121
Other expenditure	9	4,603	—	4,603	37,965
Total expenditure		<u>154,691</u>	<u>730</u>	<u>155,421</u>	<u>140,086</u>
Net income and net movement in funds		<u>(7,662)</u>	<u>—</u>	<u>(7,662)</u>	<u>10,483</u>
Reconciliation of funds					
Total funds brought forward		1,762,108	1,546	1,763,654	1,753,171
Total funds carried forward		<u>1,754,446</u>	<u>1,546</u>	<u>1,755,992</u>	<u>1,763,654</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

THE JOHN WHITE COMMUNITY CENTRE LIMITED

Company Limited by Guarantee

Statement of Financial Position

31 December 2024

		2024 £	2023 £
Fixed assets			
Tangible fixed assets	13	1,686,297	1,687,196
Current assets			
Debtors	14	4,709	7,583
Cash at bank and in hand		75,304	71,785
		80,013	79,368
Less: creditors; falling due within one year	15	10,318	2,910
		69,695	76,458
Net assets		1,755,992	1,763,654
Funds of the charity			
Unrestricted building fund		1,682,700	1,682,700
Unrestricted income fund		71,746	79,408
Restricted income fund		1,546	1,546
Total charity funds	16	1,755,992	1,763,654

For the year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

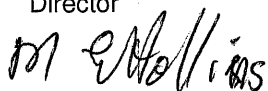
Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 17 May 2025 and are signed on behalf of the board by:

M Hollins
Director



G Blythe
Director



The notes on pages 8 to 14 form part of these financial statements.

THE JOHN WHITE COMMUNITY CENTRE LIMITED

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Grange Avenue, Binley, Coventry, CV3 2ED

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

THE JOHN WHITE COMMUNITY CENTRE LIMITED

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

THE JOHN WHITE COMMUNITY CENTRE LIMITED

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property – no depreciation

Fixtures, fittings and equipment – 20% reducing balance basis

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Limited by guarantee

The company is a company limited by guarantee not having a share capital. The liability of each member is limited to £1.

THE JOHN WHITE COMMUNITY CENTRE LIMITED

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

5. Charitable activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Hire of facilities	72,062	72,062	74,861	74,861
Parties, activities and events	48,900	48,900	43,479	43,479
Café income	24,956	24,956	28,618	28,618
	<u>145,918</u>	<u>145,918</u>	<u>146,958</u>	<u>146,958</u>

6. Donations and fundraising

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Donations and fundraising			
Donations received	100	730	830
	<u>100</u>	<u>730</u>	<u>830</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Donations and fundraising			
Donations received	491	-	491
Fundraising	770	1,546	2,316
	<u>1,261</u>	<u>1,546</u>	<u>2,807</u>

7. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank deposit interest	<u>1,011</u>	<u>1,011</u>	<u>804</u>	<u>804</u>

8. Expenditure on charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Salaries, pension and cover staff	72,032	-	72,032
Utilities	35,079	-	35,079
Party and event costs	9,981	-	9,981
Premises maintenance	15,726	-	15,726
Café expenditure	14,069	730	14,799
Equipment and consumables	3,201	-	3,201
	<u>150,088</u>	<u>730</u>	<u>150,818</u>

THE JOHN WHITE COMMUNITY CENTRE LIMITED

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

Expenditure on charitable activities continued...

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Salaries, pensions and cover staff	48,210	-	48,210
Utilities	27,464	-	27,464
Event costs	7,343	-	7,343
Equipment	935	-	935
Food and drink consumables	12,438	-	12,438
Stationery and postage	1,547	-	1,547
Depreciation	2,675	-	2,675
Donations	747	-	747
Fundraising costs	762	-	762
	<u>102,121</u>	<u>-</u>	<u>102,121</u>

9. Other expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Management and administration	4,603	-	4,603
	<u>4,603</u>	<u>-</u>	<u>4,603</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Management and administration	37,965	-	37,965
	<u>37,965</u>	<u>-</u>	<u>37,965</u>

10. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>899</u>	<u>2,675</u>

THE JOHN WHITE COMMUNITY CENTRE LIMITED

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

11. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	900	750

12. Trustee remuneration and expenses

The directors of the company received no remuneration during the year.

13. Tangible fixed assets

	Freehold property £	Furniture and equipment £	Total £
Cost			
At 1 January 2024	1,733,674	97,302	1,830,976
Additions	-	-	-
Disposals	-	-	-
At 31 December 2024	1,733,674	97,302	1,830,976
Depreciation			
At 1 January 2024	50,974	92,806	143,780
Charge for the year	-	899	899
Depreciation on disposals	-	-	-
At 31 December 2024	50,974	93,705	144,679
Carrying amount			
At 31 December 2024	1,682,700	3,597	1,686,297
At 1 January 2024	1,682,700	4,496	1,687,196

14. Debtors

	2024 £	2023 £
Trade debtors	4,709	4,823
Other debtors	-	2,762
	4,709	7,585

15. Creditors: amounts falling due within one year

	2024 £	2023 £
Tax and national insurance	1,035	-
Other creditors	8,383	2,160
Accruals	900	750
	10,318	2,910

THE JOHN WHITE COMMUNITY CENTRE LIMITED

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Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

16. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 24 £	Income £	Expenditure £	At 31 Dec 24 £
General funds	1,763,654	147,759	(155,421)	1,755,992

Restricted funds

	At 1 Jan 24 £	Income £	Expenditure £	At 31 Dec 24 £
Restricted funds	1,546	730	(730)	1,546

Restricted fund income during the year of £730 was a donation from Asda for men's mental health which was fully spent during the year.

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,686,297	-	1,686,297
Current assets	68,149	1,546	69,695
Net assets	1,754,446	1,546	1,755,992

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,687,196	-	1,687,196
Current assets	74,912	1,546	76,458
Net assets	1,762,108	1,546	1,763,654