

Charity Registration Number: 1131466

BRYHER COMMUNITY CENTRE ASSOCIATION
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

BRYHER COMMUNITY CENTRE ASSOCIATION

INFORMATION

Trustees

Joanne Matthews
Robyn Bennett
Isobel Tibbs
Mark Pender
Philip Spence
Amanda Pender
Amy Langdon
Francesca McNeill
Olivia Callan
Fiona Nicolle
Aaron Haile

Charity Number

1131466

Principal Address

Jenford
Bryher
Isles of Scilly
TR23 0PR

Bankers

Lloyds TSB
Penzance Branch
PO Box 1000
BX1 1LT

BRYHER COMMUNITY CENTRE ASSOCIATION

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BRYHER COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and accounts for the year ended 31 December 2022.

Objects of the Charity

The Charity's object are to further or benefit the residents of the island of Bryher, and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare, for recreational leisure time occupation with the objective of improving the conditions of life for the residents. In furtherance of these objects, but not otherwise, the trustees shall have power to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objectives.

Review of Activities / Main Achievements

During the year, the charity has operated and maintained the Bryher Community Centre.

Trustees

The trustees who served during the year, are:

Joanne Matthews
Robyn Bennett
Isobel Tibbs
Mark Pender
Philip Spence
Amanda Pender
Amy Langdon
Francesca McNeill
Olivia Callan
Fiona Nicolle
Aaron Haile

None of the trustees has any beneficial interest in the company.

Review of Financial Position / Financial Management Policy

The Trustees have reviewed the financial position and they are confident that the funds received to date are sufficient to build the community centre and maintain it for the foreseeable future.

BRYHER COMMUNITY CENTRE ASSOCIATION

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Public Benefit Statement

The charity's aims and objectives are to build then maintain a community centre for the benefit of Bryher and the Isles of Scilly.

The Trustees confirm they have referred to the guidance contained in the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives and in planning future projects.

Reserves Policy

The Trustees have considered the level of reserves of the charity. They are confident that they hold adequate reserves to build then maintain the community centre for the foreseeable future.

On behalf of the Board of Trustees

Dated: 24/10/23

J Matthews
Trustee

BRYHER COMMUNITY CENTRE ASSOCIATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

Law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis).

In preparing accounts giving a true and fair view, the trustees 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 and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the accounts comply with the applicable law. 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.

BRYHER COMMUNITY CENTRE ASSOCIATION
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BRYHER COMMUNITY CENTRE ASSOCIATION

I report on the accounts of the Association for the year ended 31 December 2022, which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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.

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 Commissioner 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 statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. 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 the seeking of 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 statement below.

Independent examiner's statement

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

which gives me reasonable cause to believe that, in any material respect, the requirements:

- (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
- (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Neil Hallam FCCA
Crane & Johnston C&J Ltd
Chartered Certified Accountants
30/32 Trebarwith Crescent
NEWQUAY
Cornwall
TR7 1DX

Dated: 24/10/23

BRYHER COMMUNITY CENTRE ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Incoming resources from Charitable Activities					
Donations and gifts		3,616	-	3,616	710
Grants receivable		2,667	-	2,667	245
Other Incoming Resources					
Fund-raising income		21,081	-	21,081	925
Subscriptions			-	-	-
Interest receivable			-	-	-
Rental income		2,090	-	2,090	745
Total incoming resources		29,454	-	29,454	2,625
Resources expended					
Costs of Generating Funds					
Fundraising and publicity		4,702	-	4,702	315
Charitable Activities					
Support Costs		7,544	5,539	13,083	11,349
Total resources expended	2	12,246	5,539	17,785	11,664
Net incoming/(outgoing) resources		17,208	(5,539)	11,669	(9,039)
Net movement in funds		17,208	(5,539)	11,669	(9,039)
Transfer between funds		(5,539)	5,539	-	-
		11,669	-	11,669	(9,039)
Fund balances at 1 January 2022		(13,233)	217,891	204,658	213,697
Fund balances at 31 December 2022		(1,564)	217,891	216,327	204,658

BRYHER COMMUNITY CENTRE ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
Fixed Assets			
Tangible Assets	6	173,683	179,222
Current Assets			
Debtors	7	771	620
Cash at Bank and in Hand		41,872	25,365
		<u>42,643</u>	<u>25,985</u>
Creditors: amounts falling due within one year	8	-	(549)
Net current assets		<u>42,643</u>	<u>25,436</u>
Total assets less current liabilities		<u><u>216,327</u></u>	<u><u>204,658</u></u>
Income funds			
Restricted funds	9	217,890	217,890
Unrestricted funds:			
Other charitable funds		(1,563)	(13,232)
		<u>216,327</u>	<u>204,658</u>

The accounts were approved by the Board on 24/10/23 and signed on their behalf by:

J Matthews
Trustee

BRYHER COMMUNITY CENTRE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

1.1 Basis of preparation

The accounts are prepared under the historical cost convention

The accounts have been prepared in accordance with the Financial reporting Standard for Smaller Entities and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice

1.2 Incoming resources

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

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.

1.3 Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Charitable activity expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold Property	2% per annum on cost
Fixtures, fittings and equipment	25% per annum on cost

1.5 Accumulated funds

Unrestricted funds are other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are subject to specific conditions by donors and grant making bodies as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

BRYHER COMMUNITY CENTRE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

2 Total resources expended

	Depreciation £	Other costs £	Total 2022 £	Total 2021 £
Other expenditure:				
Fundraising and publicity	-	4,702	4,702	315
Support Costs	5,539	7,544	13,083	11,349
	5,539	12,246	17,785	11,664
Basis of Apportionment	Direct	Direct		

3 Trustees

None of the trustees (or any persons connected with them) received any remuneration or expenses during the year.

4 Employees

There were no employees.

5 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

BRYHER COMMUNITY CENTRE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

6	Tangible fixed assets			
		Leasehold Property £	Fixtures, fittings & equipment £	Total £
	Cost			
	At 1 January 2022	245,888	51,099	296,987
	Additions	-	-	-
	Disposals	-	-	-
	At 31 December 2022	245,888	51,099	296,987
	Depreciation			
	At 1 January 2022	67,500	50,265	117,765
	On disposals	-	-	-
	Charge for the year	4,918	621	5,539
	At 31 December 2022	72,418	50,886	123,304
	Net book value			
	At 31 December 2022	173,471	213	173,683
	At 1 January 2022	178,388	833	179,222
7	Debtors		2022 £	2021 £
	Prepayments and accrued income		771	620
			771	620
8	Creditors: amounts falling due within one year		2022 £	2021 £
	Other creditors		-	549
	Loans		-	-
			-	549

BRYHER COMMUNITY CENTRE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

9 Restricted funds

The income funds of the charity include restricted funds comprising the following balances of donations and grants held on trust for specific purposes:

	Balance at 1 Jan 2022	Movement in funds		Balance at 31 Dec 2022
	£	Incoming resources £	Expenditure gains, losses & transfers £	£
Bryher Community Centre:				
Extended Schools Grant	60,000	-	-	60,000
Isles of Scilly Council	31,537	-	-	31,537
Big Lottery Fund	27,418	-	-	27,418
Donations + Fundraising	98,936	-	-	98,936
	<u>217,891</u>	<u>-</u>	<u>-</u>	<u>217,891</u>

Bryher Community Centre

The association has received grants and donations towards the building, ongoing maintenance and depreciation of Bryher Community Centre.

10 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Fixed assets	-	173,683	173,683	179,222
Current assets	(1,564)	44,207	42,643	25,985
Current liabilities	-	-	-	(549)
Net assets	<u>(1,564)</u>	<u>217,890</u>	<u>216,326</u>	<u>204,658</u>

11 Related party transactions

No Related Party Transactions in 2021 or 2022