

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

England & Wales · Charity number 1151356

Details

Other names	ACCA
Status	Registered
Legal form	Charitable company
Company number	07960991
Registered	2013-03-25
Register	View on the Charity Commission register

Contact

Address	Avonmouth Community Centre 257 Avonmouth Road Avonmouth Bristol BS11 9EN
Phone	01179827445
Email	info@avonmouthcca.org.uk
Website	www.avonmouthcca.org.uk

Activities

Objects: THE CHARITY'S OBJECTS (OBJECTS) ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: 4.1 TO PROMOTE THE BENEFIT OF THE INHABITANTS OF AVONMOUTH AND THE NEIGHBOURHOOD WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, AGE, DISABILITY, NATIONALITY, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE STATUTORY AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS; 4.2 TO ESTABLISH, OR SECURE THE ESTABLISHMENT OF, A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY STATUTORY AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THE OBJECTS.

Activities: ACCA manages Avonmouth Community Centre which provides accommodation for groups and activities run by local people, or for local people. It also directly delivers projects, events and activities for the benefit of local people.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Bristol City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£240,070	£202,618	-	-
2024-03-31	£180,745	£170,976	-	-
2023-03-31	£136,535	£160,717	-	-
2022-03-31	£174,243	£143,240	-	-
2021-03-31	£126,848	£267,918	-	-

Trustees

Name	Role	Appointed
JUDITH HADLEY	Chair	2012-10-10
Carole Moloney		2014-08-18
Claire Louise Bennett		2025-09-12
Iglika Ann Gale		2023-09-27
John Alan Windsor		2022-07-14
Lynne Wielding		2019-01-11
Rachel Catherine Carter		2025-01-17
Rose Haskell		2024-03-15
Sarah Ann Haywood		2025-07-25

Accounts

AVONMOUTH COMMUNITY CENTRE ASSOCIATION
ACCOUNTS

YEAR ENDED 31 MARCH 2025

Charity Number 1151356

Company Registration Number 07960991

AVONMOUTH COMMUNITY CENTRE ASSOCIATION
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

CONTENTS	PAGE
Legal and Administrative Information	1 to 2
Trustees’ annual report	3 to 9
Independent Examiner’s Report	10
Statement of financial activities	11
Balance sheet	12
Notes to the Accounts	13 to 20

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

Legal and administrative information

YEAR ENDED 31 MARCH 2025

Status

Avonmouth Community Centre Association is a company limited by guarantee (registration number 07960991) and granted charitable status by the Charity Commission on 25th March 2013 under number 1151356 and governed by its Memorandum and Articles of Association.

Trustees and Directors

Trustees, who are also directors under company law, who served during the year and up to the date of signing the financial statements were:

Judith Hadley	Chairperson	
Patricia Maule		resigned 6 December 2024
Iglika Gale	Treasurer	
Carole Moloney		
Lynne Wielding		
John Windsor		
Rose Haskell		
Fidelia Amezhinim Job		resigned 6 December 2024
Rachel Carter		appointed 17 January 2025

Secretary

Judith Hadley

Registered Office

257 Avonmouth Road
Avonmouth Village
Bristol
BS11 9EN

Independent Examiners

Geoff Archer
Bristol Community Accountants CIC
The Park,
Daventry Road, Knowle
Bristol BS4 1DQ

Bankers

Lloyds TSB
Westbury-on-Trym
Bristol

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2025

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act, submit their report and independently examined financial statements for the year ended 31st March 2025.

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: 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) (effective 1 January 2019).

Structure, Governance and Management

Organisation

Avonmouth Community Centre Association is an incorporated charity, set up to continue the work of Avonmouth Community Centre Association, an unincorporated charity. The charitable aims remain fundamentally unchanged. The activities, assets and liabilities of Avonmouth Community Centre Association were transferred to the incorporated charity on 16th April 2014.

The Trustees are appointed or reappointed annually at the AGM.

Objectives and activities

Objects of the Charity

The objects of the charity are:

a) To promote the benefit of the inhabitants of Avonmouth 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 to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

b) To establish or secure the establishment of a community centre, and to maintain and manage the same (whether alone or in co-operation with the local authority or other person or body) in furtherance of these objects.

Further to these, it is our mission...

That all residents living in the Bristol ward of Avonmouth enjoy a high quality of life, are able to achieve their economic, social and educational goals, and are part of a strong, prosperous and caring local community.

To manage a community building which provides high quality facilities and a range of activities, that is accessible to all sections of the local community.

To continuously develop and update the building, to meet the changing needs and expectations of the community, both now and in the future.

To provide accommodation for local community groups and public sector organisations, in order to

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2025

enhance local services for residents, particularly for those people who are disadvantaged, vulnerable or who face difficulties accessing provision appropriate to their particular needs and circumstances.

To develop activities that increase participation in civic life, including through providing local residents with opportunities for self-development, volunteering and involvement in local decision-making.

Public Benefit

In shaping the objectives for the year and planning activities, the trustees have considered the Charity commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Review of activities

This year has seen an increase in the numbers of people attending the Centre on a weekly basis in our Warm Welcome Drop in Space as well as for a variety of activities.

Our staff team goes from strength to strength with a willingness to go the extra mile for others and supporting each other in what is often challenging work. We lost Karen, who finally retired after 30 plus years, and gained Cath White in January who has been a great addition to the team.

ACCA's regular users experienced a number of health issues that the Centre staff were able to support. Our Chair of Trustees was diagnosed with breast cancer and underwent surgery, chemo and radiology. It was a wonderful testament to the depth of relationships ACCA has built as a variety of people stepped up to help Judith with appointments and lifts to and from hospital. In October it was decided to support Wear it Pink with a coffee morning by way of supporting Judith. It raised approximately £500 with cake sale and raffle and was so well supported as well as being a very bright and colourful day at the Centre.

ACCA bookings continued to grow over the course of the year with new groups added to our staple diet of Kurling, Fab Café, knitting group, Goldies, Supertots, Ladies Club, Knitting and Crochet added a new group to teach knitting, St John's ambulance, Yoga new, Art Group, Community Learning ESOL, Polish women's drop in, Line Dancing, Knitting & crochet, Lunch Club, After school play club, Digital Drop in, young heart. RCCG continue to meet at the Centre celebrated 20 years meeting in Avonmouth.



Monday Munch, Tuesday toddler free lunch, Soup lunch, Lunch club, Let's Cook with Mike, moved our weekly offering of lunch provision to 5 days a week. Then there were special family events with food and Afternoon teas enjoyed by up to 80 people in the Hall.

We began the year with a new pathway in the garden being supplied by Wainwrights, one of the local businesses. Eleven fine young workers arrived and by lunch time we had a brand new tarmacked path just in time for the spring and the opening up of the garden for use by residents.

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2025

Our SEN drop in Café support for parents ran every fortnight on Mondays until the autumn. Sonia Grogneuf, our Wellbeing Coordinator began the mapping tool for wellbeing activities around the area, and also began find new activities including a gardening club open to volunteers. Sonia began the transformation of the outside space enabling the space to be used by all ages through the spring, summer and autumn. She also established a good link with Bristol Dementia Alliance and we were glad to host a memory café at ACCA for a number of months until BDA withdrew from Avonmouth.

ACCA participated in a number of research proposals enabling engagement from creating a community archive of stories around the Port, to health and wellbeing and the local environmental impact on Avonmouth Village, to the impact of migration on communities like Avonmouth and Hartcliffe with the outcome helping to create a toolkit to aid building inclusive communities. All that flows was a project from the source of the river Avon to the mouth and invited local people to imagine a positive future with access to the river from which they created a presentation with music and people's ideas. It was inspiring to hear the voices of those who attended reflected so creatively.

Our CEO continued to represent ACCA and the VCSE organisations on the BNSSG locality Partnership Board during the year, being invited to give a presentation on ACCA's work in Avonmouth at the July meeting. Alongside this ACCA participated in community health projects around COPD, Healthy Aging, which included a research project looking at how local shops can help to signpost local residents to activities that benefit their physical and mental health, vaccinations and health checks in the community. ACCA joined the VCSE Alliance as well as being validated by VCSE Brokerage framework in readiness for involvement in community health initiatives as they arise and as it is recognised the valuable work community centres are doing in supporting mental health and promoting physical activities.

ACCA continued to play its part in the wider Bristol network of the voluntary sector and was please to host two Community Development Team events for BCC, one with the CD Teams from Plymouth and Bristol, and the other an Asset Based Community Development Training Day by BCC attended by all the ACCA Staff team.

We continued to provide opportunities for local residents to engage in discussion about the life of the Centre and Avonmouth as a village through our 6 monthly user group meetings, residents and Ward meetings. ACCA continued to seek ways to ensure Avonmouth's residents voices are heard. This was demonstrated when the number 3 bus was rerouted away from Avonmouth leaving the village without a direct bus to Lawrence Weston or Cribbs Causeway. The impact on the village was very negative and reinforced the idea that Avonmouth is a forgotten place. ACCA were able to instigate an approached to First Bus and then, through our local MP Darren Jones office, the support of partners in Avonmouth to work towards the establishment of a new route 40 with the Big Lemon Bus Company. Our partners in SevernNet helped to secure a WECA funding bid for the route and this was a great example of collaboration with SevernNet, St Andrews and Bristol Northwest Foodbank, schools, Pioneer GP, and ACCA.

ACCA maintained its presence at a number of SevernNet initiatives like the monthly business breakfasts and the development of the local industrial decarbonisation plan. The networking with the business community remains a real strength for ACCA and a source of support from Professional Hygiene's help hanging notice boards and mending toilet door locks to Nisbets Christmas dinner and the surprise gift of a floor standing freezer, to offers of volunteering days in the garden at the Centre.

Volunteers are key to ACCA's life and we were joined by a number of students who kept the cleaning of the Centre ticking over whilst we were without a cleaner. Daniel, a local Avonmouth resident, joined us for two or three mornings a week, helping with tidying bins and cleaning floors, and Evgeny arrived

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2025

and found a place helping with lunch Club on a Thursday whilst practising his English. Volunteers helped with toddlers, food preparation, making drinks and gardening, and of course, most groups would not run without volunteers making them happen. A team of teenage volunteers joined us from City of Bristol College for two weeks in June and redecorated the men's and ladies bathrooms.

The other significant partnership was a collaboration with the Bristol Port, St Andrews Church and ACCA to create a welcome pack for new housing over the railway. The packs contained information on Avonmouth and the organisations, some freebies, key information about Avonmouth, like the meaning of the sirens, and were hand delivered to the houses once residents had moved in.

The Port continued to be very supportive of ACCA's work sending round small work parties to help remove the metal grids over the windows ready for the new replacement installation, and repainting a wall in the main hall following some roof repairs with apprentices. We were grateful to receive a further grant of £5k for the We are Avonmouth Fund, the second of three that the Port had generously agreed towards ACCA core costs. As well as other donations.



ACCA continued to act as a polling station for elections and we continued to develop our links with the Library staff with new groups happening – like a Lego club, and singing and Storytimes as well as Gift a Book which Judith instigated and the ladies from knitting club and friends all contributed to enabling 40 pre school story books to be given to the Supertots group, St Andrews toddler group and St Peters' toddler Group. The children were thrilled to get early Christmas presents.

Cost of living support was maintained with Citizens Advice Bureau attending every Wednesday during Soup lunch for drop in support for local residents. Food bank referrals increased substantially during the year and ACCA often received fresh bread to distribute from the food bank. The Secret Garden also provided a continuous supply of fresh food throughout the year to be given away or used in the soup. The relationship with the Secret Garden and Luke Murray grew from strength to strength culminating with the planning and execution of the first wonderful Avonmouth Harvest Food Festival in September 2024.

In the run up to Christmas ACCA launched the Little Donkey Trail with 16 beautiful donkeys made by members of the knitting groups hidden around the village in shop windows and notice boards. Local businesses were only too glad to join in and on 18th December Santa visited the Centre to pick out the winning number for the Christmas Hamper prize. Around 60 adults and children gathered to have Christmas snacks and drinks and see Santa.

The creativity did not end with donkeys and the Brick Project joined us at ACCA to create a beautiful giant mandala made up of small disks painted by people from all ages and places in Avonmouth from

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2025

the Port to the Primary school. The final product now sits proudly in the garden, a testament to community creativity.



We continued to be successful in our fund raising with grants from Wessex Water for the after school club, as well as UKSPF funding from WECA given to engage new people with our work as a Hub for BCC with a target of 12 new people a quarter which we exceeded every time. We received a further grant to extend the work through until September 25. Our food costs were covered by a generous grant from Feeding Bristol and this enabled us to keep our costs low or free during the year supporting those who were struggling with the increasing food costs and utility rises. We received a Community Asset Management grant (£21k) from Bristol City Council to help ACCA move forward in the retrofit of the premises. Having completed the heating system, replacement windows were ordered at both ends of the premises and by November this was complete and made a significant difference to the heating of the Centre and our gas bills. We began to look for further funding to complete windows and with the appointment of Theresa Flannagan as Buildings Consultant further work was identified so that we could begin to look at funding for completing windows and moving on to roof insulation. With a Megawatt grant of £4k we started to plan for new doors in the Hub and Art room to improve efficiency as well as improving the front Café entrance with insulation round the doors. Both doors had steps removed and ramp access installed/improved to give more accessibility to the garden and exits in case of fire.

The big funding moment arrived in September with the successful bid for a fantastic 4 year grant of £310,462 from the National Lottery Communities Fund for ACCA's core costs. This grant gave ACCA some breathing space and an opportunity to implement a sustainable financial future including bringing down bills without the pressure of seeking core costs for Staff as well as to support our organisational development. ACCA enjoyed amazing support from our accountants during the year and this relationship continues to grow as ACCA establishes a strong base for all the relationship building and impact on the local community during the year.

We were all very sorry when Sonia had to end her employment and return to France in March 25. Her lasting legacy is the garden development which next year's report will demonstrate how from one disappointment new possibilities emerge.

In amongst all of the activity there remains the priority of people and the wellbeing of Avonmouth as a good place to live. This report demonstrates the way that this is being lived out by the growing numbers engaging with ACCA of all ages and diversity, as well as the recognition and support for our work from beyond for which we are truly thankful.

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2025

Reserves policy and risk management

The trustees have previously identified one of the risks associated with the Community Asset Transfer (C.A.T) is that the Association may not, in future years, have sufficient funds to continue to service the Community Centre, employ staff and subsidise projects. The trustees are very aware of the importance of grant funding for staff and project costs and the necessity to build resilience so that we are able to meet our commitments if such funding should no longer be available.

The Trustees are aware that it is prudent to have unrestricted funds available to cover basic running costs and this reserve is to safeguard a continuation of activity whilst further funding is sought for core or project costs. The charity aims to hold general funds as a reserve equal to at least 6 months of basic operational costs. Based on expenditure during the financial year this level should be at least £21,000. Currently, the charity's general reserves, excluding those funds held as designated reserves are £23,060, slightly above the desired level.

The Trustees have examined the major risks to which the charity is exposed, and systems have been established to mitigate those risks. These procedures will be periodically reviewed to ensure that they still meet the needs of the charity.

Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors of Avonmouth Community Centre Association 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 (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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies;
- observe the methods and principles in the Charities SORP;
- make judgments 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 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 that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

The trustees confirm that to the best of their knowledge there is no information relevant to the independent examination of which the examiners are unaware. The trustees also confirm that they

AVONMOUTH COMMUNITY CENTRE ASSOCIATION
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2025

have taken all necessary steps to ensure that they themselves are aware of all relevant examination information and that this information has been communicated to the examiners.

Independent examiners

Geoff Archer of Bristol Community Accountants CIC was appointed as the charitable company's independent examiner during the year.

Signed by order of the Trustees

Signed by:

.....7031175CA15D4C8.....

9/10/2025

Judith Hadley - Chairperson Date 2025

AVONMOUTH COMMUNITY CENTRE ASSOCIATION
INDEPENDENT EXAMINER’S REPORT TO THE TRUSTEES
YEAR ENDED 31 MARCH 2025

Independent examiner’s report to the trustees of Avonmouth Community Centre Association (‘the Company’)

I report on the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity’s trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (‘the 2006 Act’).

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity’s accounts as carried out under section 145 of the Charities Act 2011 (‘the 2011 Act’). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner’s statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a ‘true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

It should be noted that Bristol Community Accountants provide bookkeeping services to Avonmouth Community Centre Association. I confirm that my duties are segregated, and I am not involved in the day to day bookkeeping matters of the charity.

Signed by:
Geoff Archer  9/10/2025 2025
7D20A50E086A4A2...

Bristol Community Accountants CIC
The Park, Daventry Road, Knowle, Bristol, BS4 1DQ

AVONMOUTH COMMUNITY CENTRE ASSOCIATION**STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)****YEAR ENDED 31 MARCH 2025**

		Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	Note	£	£	£	£
Incoming and Endowments from:					
Donations and Legacies	3	5,927	193,345	199,272	146,040
Charitable Activities	4	4,767	-	4,767	3,962
Other Trading Activities	5	35,367	-	35,367	29,996
Investments	6	664	-	664	747
Total		46,725	193,345	240,070	180,745
Expenditure On:					
Charitable activities	7	83,252	108,820	192,072	164,768
Other	8	5,177	5,369	10,546	6,208
Total		88,429	114,189	202,618	170,976
Net income/(expenditure)		(41,704)	79,156	37,452	9,769
Transfers between funds		27,634	(27,634)	-	-
Net movement in funds		(14,070)	51,522	37,452	9,769
Reconciliation of Funds:					
Total funds brought forward		339,413	70,063	409,476	399,707
Total funds Carried Forward	15	325,343	121,585	446,928	409,476

All of the activities of the charity are classed as continuing

The notes on pages 13 to 20 form part of these financial statements

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

** See note 18 for full comparative for 2024

AVONMOUTH COMMUNITY CENTRE ASSOCIATION**BALANCE SHEET****YEAR ENDED 31 MARCH 2025**

	Note	2025 £	2024 £
Fixed assets	12	289,418	296,558
Current assets			
Debtors	13	600	1,543
Cash at bank and in hand		187,952	136,433
<i>Total current assets</i>		<u>188,552</u>	<u>137,976</u>
Creditors : Amounts falling due within one year	14	<u>(31,042)</u>	(25,058)
<i>Net Current assets or liabilities</i>		157,510	112,918
Total net assets or liabilities		<u>446,928</u>	<u>409,476</u>
The Funds of the Charity			
Restricted funds	15	121,585	70,063
Unrestricted funds	15	<u>325,343</u>	339,413
Total charity funds		<u>446,928</u>	<u>409,476</u>

The directors are satisfied that the company is 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 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

9/10/2025

These financial statements were approved by the trustees on and are signed on their behalf by:

Signed by:

 703117ECA15D4C8...
 Judith Hadley - Chair of trustees'

Signed by:

 C4D717105E8745D...
 Igluka Gale - Treasurer

The notes on pages 13 to 20 form part of these financial statements

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1 Basis of Preparation

- a) These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective from 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.

- b) Preparation of the accounts on a going concern basis

At 31 March 2025, the charity had total funds of £446,928 (2024: £409,476). Restricted fund amounted to £121,585 (2024: £70,063). The free reserves of the charity, being unrestricted general reserves less designated funds held in general reserves, totalled £20,600 (2024: £27,530). The target for free reserves is to hold 6 months of running costs, which currently equates to around £21,000.

Based on the charity's current financial situation, the trustees have a reasonable expectation that the charity remains a going concern. The accounts have therefore been prepared on the going concern basis.

- c) The charity meets the definition of a public benefit entity as defined by FRS 102.

2 Accounting Policies

- a) Income from donations/grants is included in income and endowments when these are receivable, except as follows:

i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.

ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition has been met.

- b) Expenditure is recognised in the period in which they are incurred. Expenditure includes attributable VAT which cannot be recovered.

- c) Most expenditure is directly attributable to specific activities, and have been included in those cost categories. Support costs have been allocated 100% towards the charitable activities of the charity.

- d) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

- e) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

- f) Individual assets are capitalised at cost. Depreciation is calculated so as to write off the cost of an asset over the useful economic life of that asset as follows:

Fixtures and fittings 10% reducing balance

Computer equipment 3 years straight line

Leasehold improvements over 10 years straight line

- g) The charity 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.

- h) 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.

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

Income and Endowments From:

3 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations	4,270	-	4,270	1,477
Grants	-	193,345	193,345	143,267
Miscellaneous income	1,657	-	1,657	1,296
	<u>5,927</u>	<u>193,345</u>	<u>199,272</u>	<u>146,040</u>

Donations and Legacies prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations	1,477	-	1,477
Grants	-	143,267	143,267
Miscellaneous income	1,296	-	1,296
	<u>2,773</u>	<u>143,267</u>	<u>146,040</u>

4 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Lunch Club	3,940	-	3,940	3,962
Events	827	-	827	-
	<u>4,767</u>	<u>-</u>	<u>4,767</u>	<u>3,962</u>

Charitable Activities prior year - all unrestricted

5 Other Trading Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Room Hire	35,367	-	35,367	29,996
	<u>35,367</u>	<u>-</u>	<u>35,367</u>	<u>29,996</u>

Other Trading Income prior year - all unrestricted

6 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Bank Interest	664	-	664	747
	<u>664</u>	<u>-</u>	<u>664</u>	<u>747</u>

Investments prior year - all unrestricted

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

Expenditure on:

7 Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Projects & Activities	2,767	11,761	14,528	7,615
Wages & Sessional Workers	4,747	87,794	92,541	78,848
Telephone & IT	433	1,171	1,604	2,398
Utilities	13,143	6,862	20,005	17,503
Cleaning & Catering Supplies	1,859	343	2,202	4,622
Rates	1,048	-	1,048	2,123
Repairs & Renewals	5,244	-	5,244	4,152
Postage/ Stationery	138	-	138	177
Payroll	886	-	886	848
Subscriptions & Memberships	2,311	-	2,311	381
Employee Expenses	212	38	250	2,549
Marketing and Promotion	3,338	-	3,338	-
Depreciation	43,398	-	43,398	39,784
Insurance	2,742	-	2,742	2,648
Office and General Expenses	766	851	1,617	913
Bank Charges & transaction fees	220	-	220	207
	83,252	108,820	192,072	164,768

Charitable activities prior year

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Projects & Activities	2,876	4,739	7,615
Wages & Sessional Workers	15,778	63,070	78,848
Telephone & IT	2,055	343	2,398
Utilities	17,503	-	17,503
Cleaning & Catering Supplies	1,395	3,227	4,622
Rates	2,123	-	2,123
Repairs & Renewals	2,779	1,373	4,152
Postage/ Stationery	177	-	177
Payroll	848	-	848
Subscriptions & Memberships	330	51	381
Employee Expenses	623	1,926	2,549
Depreciation	39,784	-	39,784
Insurance	2,648	-	2,648
Office and General Expenses	840	73	913
Bank Charges	207	-	207
	89,966	74,802	164,768

AVONMOUTH COMMUNITY CENTRE ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****8 Other**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Accountancy Fee inc independent examination	4,747	750	5,497	3,648
Professional Fees	30	4,619	4,649	2,560
Donation	400	-	400	-
	5,177	5,369	10,546	6,208

<i>Other prior year</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds 2024 £</i>
<i>Accountancy Fee inc independent examination</i>	3,648	-	3,648
<i>Professional Fees</i>	90	2,470	2,560
	3,738	2,470	6,208

This is stated after charging:

	2025 £	2024 £
Depreciation	43,398	39,784
Independent examination fees	1,258	1,258
	44,656	41,042

9 Staff costs and numbers

The aggregate payroll costs were:

	2025 £	2024 £
Wages and salaries	89,469	77,575
Social Security Costs	1,349	-
Pension Cost	1,723	1,273
	92,541	78,848

No employee received emoluments of more than £60,000 (2024: £Nil)

The average monthly head count was 5 staff (2024: 5 staff)

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: £nil) neither were they reimbursed expenses during the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

The key management personnel of the charity comprise the board of trustees & the Centre Manager. The total employee benefits of key management personnel, during the year, total £41,325 (2024: £32,196).

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

10 Related Party Transactions

There were no related party transactions during the year (2024: £Nil)

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Leasehold Improvements	Fixtures & Fittings	Computer	Total
	£	£	£	£
Cost				
At 1 April 2024	396,638	3,097	2,046	401,781
Additions	36,258	-	-	36,258
At 31 March 2025	<u>432,896</u>	<u>3,097</u>	<u>2,046</u>	<u>438,039</u>
Depreciation				
At 1 April 2024	101,159	2,018	2,046	105,223
Charge for the period	43,290	108	-	43,398
At 31 March 2025	<u>144,449</u>	<u>2,126</u>	<u>2,046</u>	<u>148,621</u>
Net book value				
At 31 March 2025	<u>288,447</u>	<u>971</u>	<u>-</u>	<u>289,418</u>
At 31 March 2024	<u>295,479</u>	<u>1,079</u>	<u>-</u>	<u>296,558</u>

13 Debtors

	2025 £	2024 £
Prepayments and other debtors	600	1,543
	<u>600</u>	<u>1,543</u>

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade Creditors	3,296	859
Funds held	24,448	22,175
PAYE	1,445	664
Pension	355	-
Accruals	1,498	1,360
	<u>31,042</u>	<u>25,058</u>

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

15 Analysis of Charitable Funds

	At 01-Apr 2024 £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Mar 2025 £
Restricted funds					
Quartet - Funding the Future	4,019	-	(4,019)	-	-
Bristol City Council One Small City	2,210	-	(2,210)	-	-
Kick Start	1,630	-	-	(1,630)	-
Quartet Community Foundation	9,414	-	(6,689)	-	2,725
Bristol City Council Building (UKSPF)	5,699	37,092	(33,461)	-	9,330
COL PPE Hub Grant	3,542	-	-	(3,542)	-
The Bristol Port Company (via Quartet)	5,000	5,000	-	-	10,000
John James	4,637	-	-	-	4,637
Feeding Bristol	3,923	12,465	(9,023)	-	7,365
Nisbets Trust	4,073	-	(2,000)	-	2,073
Bristol City Council Community Resilience Fund	25,916	2,275	-	(20,933)	7,258
Bristol City Council - Wind turbine	-	10,850	(210)	-	10,640
Bristol City Council	-	21,290	(3,844)	-	17,446
Bristol Energy Co-operative	-	4,000	-	-	4,000
National Lottery Community Fund	-	96,873	(52,471)	(1,529)	42,873
Wessex Water Foundation	-	3,500	(262)	-	3,238
	<u>70,063</u>	<u>193,345</u>	<u>(114,189)</u>	<u>(27,634)</u>	<u>121,585</u>
Unrestricted funds					
General Funds	27,530	46,725	(45,031)	(8,624)	20,600
Designated funds					
Refurbishment works	15,325	-	-	-	15,325
Capital asset depreciation fund	296,558	-	(43,398)	36,258	289,418
Total Unrestricted Funds	<u>339,413</u>	<u>46,725</u>	<u>(88,429)</u>	<u>27,634</u>	<u>325,343</u>
Total funds	<u>409,476</u>	<u>240,070</u>	<u>(202,618)</u>	<u>-</u>	<u>446,928</u>

Purpose of designated funds

Refurbishment funds are towards the continuing costs of refurbishment of the centre

Capital assets depreciation fund represents the value of leasehold property improvements held on the balance sheet at year end which are designated on the basis that the underlying assets could not be sold by the charity.

Restricted Funds:

Quartet - Funding the Future	Part-time development worker and development training for board and manager.
Bristol City Council One Small City	Welcoming Spaces support
Kick Start	Avonmouth Health Improvement action plan
Quartet Community Foundation	Welcoming Spaces Hub Funding, Mentoring grant and support for meals to be offered at low cost or for free. Support for Wellbeing Coordinator salary during the year
Bristol City Council (UKSPF)	Community Hubs (UKSPF)
COL PPE Hub Grant	PPE Support
The Bristol Port Company (via Quartet)	We are Avonmouth Project
John James	Coffee shop infrastructure

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

Purpose of funds cont.

Feeding Bristol	Household support fund enhancing food provision and access to food.
Nisbets Trust	Coffee shop infrastructure set up and staffing
Bristol City Council CRF	Building renovations
Bristol City Council - Wind turbine	Support enhancement of the Secret Garden
Bristol City Council	Community Assets Management revenue grant to engage consultant/business manager
Bristol Energy Co-operative	Megawatt Community Energy grant to support replacement windows and doors increasing energy efficiency of the building
National Lottery Community Fund	Staffing salaries and core costs
Wessex Water Foundation	A contribution toward extra resources and the annual running costs of an After School Youth Play Club

Transfer between funds

Transfer from restricted funds to general fund is towards core costs supported by individual funders

Transfer to Capital Asset Depreciation Fund is towards leasehold property improvements during the year.

16 Analysis of net assets between funds

	General Funds £	Restricted Funds £	Designated Funds £	Total Funds £
Fixed Assets	-	-	289,418	289,418
Cash at Bank and In Hand	51,042	121,585	15,325	187,952
Other Net Current Assets/Liabilities)	(30,442)	-	-	(30,442)
Total	20,600	121,585	304,743	446,928

Analysis of net assets between funds - prior year

	General Funds £	Restricted Funds £	Designated Funds £	Total Funds £
Fixed Assets	-	-	296,558	296,558
Cash at Bank and In Hand	51,045	70,063	15,325	136,433
Other Net Current Assets/Liabilities)	(23,515)	-	-	(23,515)
Total	27,530	70,063	311,883	409,476

17 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

18 Analysis of Charitable Funds - Previous Year (as required by paragraph 4.2. of the SORP)

	Unrestricted	Restricted	Total Funds
	Funds	Funds	2024
	£	£	£
Incoming and Endowments from:			
Donations and Legacies	2,773	143,267	146,040
Charitable Activities	3,962	-	3,962
Other Trading Activities	29,996	-	29,996
Investments	747	-	747
Total	37,478	143,267	180,745
Expenditure On:			
<i>Charitable activities</i>	89,966	74,802	164,768
<i>Other</i>	3,738	2,470	6,208
Total	93,704	77,272	170,976
Net income/(expenditure)	(56,226)	65,995	9,769
Transfers between funds	46,809	(46,809)	-
Net movement in funds	(9,417)	19,186	9,769
Reconciliation of Funds:			
Total funds brought forward	348,830	50,877	399,707
Total funds Carried Forward	339,413	70,063	409,476

Accounts

AVONMOUTH COMMUNITY CENTRE ASSOCIATION
ACCOUNTS

YEAR ENDED 31 MARCH 2024

Charity Number 1151356

Company Registration Number 07960991

AVONMOUTH COMMUNITY CENTRE ASSOCIATION
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

CONTENTS	PAGE
Legal and Administrative Information	1 to 2
Trustees' annual report	3 to 7
Independent Examiner's Report	8
Statement of financial activities	9
Balance sheet	10
Notes to the Accounts	11 to 17

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

Legal and administrative information

YEAR ENDED 31 MARCH 2024

Status

Avonmouth Community Centre Association is a company limited by guarantee (registration number 07960991) and granted charitable status by the Charity Commission on 25th March 2013 under number 1151356 and governed by its Memorandum and Articles of Association.

Trustees and Directors

Trustees, who are also directors under company law, who served during the year and up to the date of signing the financial statements were:

Judith Hadley	Chairperson	
Patricia Maule		
Carole Moloney		
Lynne Wielding		
Alice Chipasi		resigned 8 December 2023
Sarah Behenna		resigned 24 May 2023
John Windsor		
Ellen Ford		appointed 14 February 2023
		resigned 20 October 2023
Rose Haskell		appointed 15 March 2024
Fidelia Amezhinim Job		appointed 19 January 2024
Iglike Lax	Treasurer	appointed 27 September 2023

Secretary

Judith Hadley

Registered Office

257 Avonmouth Road
Avonmouth Village
Bristol
BS11 9EN

Independent Examiners

Geoff Archer
Bristol Community Accountants CIC
The Park,
Daventry Road, Knowle
Bristol BS4 1DQ

Bankers

Lloyds TSB
Westbury-on-Trym
Bristol

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2024

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act, submit their report and independently examined financial statements for the year ended 31st March 2024.

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: 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) (effective 1 January 2019).

Structure, Governance and Management

Organisation

Avonmouth Community Centre Association is an incorporated charity, set up to continue the work of Avonmouth Community Centre Association, an unincorporated charity. The charitable aims remain fundamentally unchanged. The activities, assets and liabilities of Avonmouth Community Centre Association were transferred to the incorporated charity on 16th April 2014.

The Trustees are appointed or reappointed annually at the AGM.

Objectives and activities

Objects of the Charity

The objects of the charity are:

- a) To promote the benefit of the inhabitants of Avonmouth 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 to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.
- b) To establish or secure the establishment of a community centre, and to maintain and manage the same (whether alone or in co-operation with the local authority or other person or body) in furtherance of these objects.

Further to these, it is our mission...

That all residents living in the Bristol ward of Avonmouth enjoy a high quality of life, are able to achieve their economic, social and educational goals, and are part of a strong, prosperous and caring local community.

To manage a community building which provides high quality facilities and a range of activities, that is accessible to all sections of the local community.

To continuously develop and update the building, to meet the changing needs and expectations of the community, both now and in the future.

To provide accommodation for local community groups and public sector organisations, in order to

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2024

enhance local services for residents, particularly for those people who are disadvantaged, vulnerable or who face difficulties accessing provision appropriate to their particular needs and circumstances.

To develop activities that increase participation in civic life, including through providing local residents with opportunities for self-development, volunteering and involvement in local decision-making.

Public Benefit

In shaping the objectives for the year and planning activities, the trustees have considered the Charity commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Review of activities

It was another busy year for ACCA on every front from buildings upkeep to fundraising, to developing activities and rental and not least the work achieved through ACCA's link with Bristol City Council, the NHS and several other community organisations.

There were several changes in personnel which began with Sarah Behenna's resignation from the Trustee's in April due to changed circumstances for her. During the year Ellen Ford stepped down as Treasurer and was replaced by Iggy Lax. Alice Chipasi also stood down due to health reasons. But Fifi Job and Rose Haskell, both local residents, joined the Board.

Our family work continued to grow with busy school holidays packed with a variety of low cost events including craft mornings, discos, and partnerships with We the Curious and the SS Great Britain. Our weekly Supertots group sustained good numbers through the year and was able to support families with free meals each week. Sarah, our family worker, developed other new initiatives with the holiday play café during school holidays and a new SEN drop in group.

Room rental continued to develop with new contacts as well as an increase in bookings for training days from groups like Headway.

Our usual weekly food offerings covered a free meal for Supertots families on Tuesdays, Wednesday Soup lunch with Citizens Advice Bureau drop in as part of our support for the Cost of living crisis as a Welcoming Space. Thursday lunch Club remained popular and well attended with a strong core group enjoying their two course healthy meal with bingo and raffle. Friday's Let's Cook group provided some good community shared meals at the Centre also as part of our Welcoming Space.

In the early part of the year Changes Wellbeing continued with drop ins on Mondays and the Wellbeing College ran courses each month until both struggled with funding and had to stop. However in September 23 Community learning began with 1 ESOL course and has established a good relationship with ACCA over year that is proving fruitful, holding assessment days in Avonmouth.

In August Sarah held our first ShakeShack to offer an activity to young people in Avonmouth and 16 local YP came along. Subsequently a partnership with Bristol North Youth and Play Partnership developed and in October and November three play sessions were trialed with Oasis Hub North and Children's Scrapstore staff. In January this became a weekly youth play drop in on Wednesday afternoons with some of those at the Shakeshack forming a core.

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2024

During the early part of the year the Mumma Collective continued to run Saturday market days although this unfortunately was not sustainable and in the autumn they ended.

The local MP Darren Jones help a number of meetings down in Avonmouth and along with our Avonmouth residents meeting in October ACCA instigated some good conversations about life in the Village and was instrumental in fostering growing links between different organisations around the Ward.

ACCA's usual weekly activities continued with the two weekly Knitting and Crochet groups becoming three with an evening starter group developing with older residents teaching younger residents. Our busy Monday afternoons with New Age Kurling and FAB Café, staffed by Age UK volunteers, have continued to attract new faces to enjoy a light exercise, good competition, and lots of fun with one or two talks thrown in.

Ladies Club, Young at Heart and the Art club continued with one or two changes to timings during the year and a few changes in regulars who passed away.

Rachel represented ACCA at a variety of Council and NHS events. She was invited to be on the Locality Partnership Board for Bristol North and this led to the Centre's participation in a number of health initiatives around Healthy Aging, COPD and BP checks.

ACCA was chosen to be a Community Hub by Bristol City Council with £25k a year over two years from WECA for work as an anchor organisation for our area of Northwest Bristol and a focus on reaching new people with support and building deeper community links. This funding meant we could increase Sarah's working week to 16 hours a week and has helped to give a more outwardly focused approach to engaging a wider group of residents from the area.

A successful Eastern European Health Day was run from the Centre in January with Community Champions and health providers running talks and various tests during the day in conjunction with the Bristol City Council Community Development team.

North Bristol Advice Services Digital drop in sessions began in April on Thursdays and then returned in September on Fridays and has steadily built a good group of people with new faces engaging.

In November ACCA hosted an arts project for Bristol 650, a collaboration between Local Learning, UWE, Platform/Sevenside Rail Partnership/GWR and Avonmouth Primary School with children from Years 3 and 5 travelling on the Train and producing an art installation for the Library as well as poetry following conversations with local elderly residents about Avonmouth and the railway through the years.

The buildings continued to provide a challenge when in October the boiler panel failed when the heating was switched on for the colder months. Thankfully our success in the Community Resilience Fund with a grant for £65k meant that, with amazing help from those administering the Fund, ACCA were able to quickly begin work to complete the heating system and a new panel. CRF also enabled us, alongside a grant for £10k from National Grid Community Matters to get quotes and begin the process of replacing windows. The work on the heating and windows continued through and beyond March. So it was a challenging year for utility bills and ACCA received further support from Bristol Port towards core costs with a donation of £5k with the promise of a further two years donations to come.

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2024

In early December ACCA was able to upgrade both the range and oven in the kitchens in preparation for all the Christmas celebrations planned. The regular Nisbets Christmas Party was a success in December as just one of the Christmas events alongside a Family Christmas Buffet with a magician, Carols on the Train with Severnside Rail Partnership providing tickets and refreshments. As usual Pat from the paint shop generously provided the turkey for the Lunch Cub Christmas bash which was also attended by our GP's. The Staff all stepped up when Mike fell ill and managed to cook up a Christmas Dinner that was enjoyed by all.

This year ACCA continued to build strong partnerships with SevernNet businesses which included some working parties in the garden and general help from Professional Hygiene who generously did some DIY jobs around the Centre.

In January ACCA hosted some play training courses over four weeks which Sarah was able to access, run by Childre's Scrapstore. Our first Dementia drop in was held in conjunction with Bristol Dementia Alliance, and Sarah started a monthly SEN drop in support for parents.

In February the Ward meeting was held at Avonmouth and was well attended by residents and local organisations in the Ward.

Alongside the UKSPF funding ACCA were given £10k to employ a Wellbeing Co-Ordinator and we welcomed Sonia Grogneuf to the staff team in March for 7 hours a week. Part of her role was creating a mapping tool of wellbeing in the area, developing new wellbeing activities and networking with Wellbeing providers and Social prescribers.

New users of the Centre like Fusion and St John's Ambulance have been good additions as well as an encouraging year of bookings for training events, organisational gatherings, and family parties.

During the course of the year ACCA received additional help from Jo Trowbridge at BCA to build on the resilience of our accounting processes with the increase in grants and developing our use of QuickBooks for which ACCA is very grateful.

It has been a busy and productive year and we move forward in good heart.

Reserves policy and risk management

The trustees have identified one of the risks associated with the Community Asset Transfer (C.A.T) is that the Association may not, in future years, have sufficient funds to continue to service the Community Centre, employ staff and subsidise projects. Previous Trustee reports have noted the importance of the Bristol Impact Fund (BIF) grant from Bristol City Council for core staff costs and the necessity to build resilience so that we are able to meet our commitments if this funding should no longer be available.

The Trustees are aware that it is prudent to have unrestricted funds available to cover basic running costs and continue to work towards this. This reserve is to safeguard a continuation of activity whilst further funding is sought for core or project costs. The charity aims to have reserves equal to at least 6 months operating costs which equates to around £40,000.

The Trustees have examined the major risks to which the charity is exposed, and systems have been established to mitigate those risks. These procedures will be periodically reviewed to ensure that they still meet the needs of the charity.

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2024

Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors of Avonmouth Community Centre Association 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 (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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies;
- observe the methods and principles in the Charities SORP;
- make judgments 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 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 that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

The trustees confirm that to the best of their knowledge there is no information relevant to the independent examination of which the examiners are unaware. The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant examination information and that this information has been communicated to the examiners.

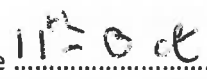
Independent examiners

Geoff Archer of Bristol Community Accountants CIC was appointed as the charitable company's independent examiner during the year. Joanne Trowbridge is a member the Association of Accounting Technicians.

Signed by order of the Trustees



Judith Hadley - Chairperson

Date  2024

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2024

Independent examiner's report to the trustees of Avonmouth Community Centre Association ('the Company')

I report on the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

It should be noted that Bristol Community Accountants provide bookkeeping services to Avonmouth Community Centre Association. I confirm that my duties are segregated, and I am not involved in the day to day bookkeeping matters of the charity.

Geoff Archer 

18th October 2024

Bristol Community Accountants CIC
The Park, Daventry Road, Knowle, Bristol, BS4 1DQ

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2024

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Note	£	£	£	£
Incoming and Endowments from:					
Donations and Legacies	3	2,773	143,267	146,040	107,289
Other Trading Activities	4	33,958	-	33,958	29,113
Investments	5	747	-	747	133
Total		37,478	143,267	180,745	136,535
Expenditure On:					
Charitable activities	6	89,966	74,802	164,768	158,511
Other	7	3,738	2,470	6,208	2,206
Total		93,704	77,272	170,976	160,717
Net income/(expenditure)		(56,226)	65,995	9,769	(24,182)
Transfers between funds		46,809	(46,809)	-	-
Net movement in funds		(9,417)	19,186	9,769	(24,182)
Reconciliation of Funds:					
Total funds brought forward		348,830	50,877	399,707	423,889
Total funds Carried Forward	14	339,413	70,063	409,476	399,707

All of the activities of the charity are classed as continuing

The notes on pages 12 to 18 form part of these financial statements

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

** See note 16 for full comparative for 2023

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

BALANCE SHEET

YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets	11	296,558	289,533
Current assets			
Debtors	12	1,543	2,213
Cash at bank and in hand		136,433	135,336
<i>Total current assets</i>		<u>137,976</u>	<u>137,549</u>
Creditors : Amounts falling due within one year	13	<u>(25,058)</u>	(27,375)
<i>Net Current assets or liabilities</i>		112,918	110,174
Total net assets or liabilities		<u>409,476</u>	<u>399,707</u>
The Funds of the Charity			
Restricted funds	14	70,063	50,877
Unrestricted funds	14	<u>339,413</u>	348,830
Total charity funds		<u>409,476</u>	<u>399,707</u>

The directors are satisfied that the company is 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 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

These financial statements were approved by the trustees on 11.10.24 and are signed on their behalf by:

J. Hadley
Judith Hadley - Chair of trustees'

L. A Lax
Iglika Lax - Treasurer

The notes on pages 12 to 18 form part of these financial statements

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1 Basis of Preparation

- a) These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective from 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.

- b) Preparation of the accounts on a going concern basis

At 31 March 2024, the charity had total funds of £409,476 (2023: £399,707). Restricted fund amounted to £70,063 (2023: £50,877). The free reserves of the charity, being unrestricted general reserves less designated funds held in general reserves, totalled £27,530 (2023: £24,297). The target for free reserves is to hold 6 months of running costs, which currently equates to around £40,000.

Based on the charity's current financial situation, the trustees have a reasonable expectation that the charity remains a going concern. The accounts have therefore been prepared on the going concern basis.

- c) The charity meets the definition of a public benefit entity as defined by FRS 102.

2 Accounting Policies

- a) Income from donations/grants is included in income and endowments when these are receivable, except as follows:

i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.

ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.

- b) Expenditure is recognised in the period in which they are incurred. Expenditure includes attributable VAT which cannot be recovered.

- c) Most expenditure is directly attributable to specific activities, and have been included in those cost categories. Support cost have been allocated 100% towards the charitable activities of the charity.

- d) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

- e) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

- f) Individual assets are capitalised at cost. Depreciation is calculated so as to write off the cost of an asset over the useful economic life of that asset as follows:

Fixtures and fittings 10% reducing balance

Computer equipment 3 years straight line

Leasehold improvements over 10 years straight line

- g) The charity 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.

- h) 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.

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

Income and Endowments From:

3 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations	1,477	-	1,477	2,836
Grants	-	143,267	143,267	102,956
Miscellaneous income	1,296	-	1,296	1,497
	<u>2,773</u>	<u>143,267</u>	<u>146,040</u>	<u>107,289</u>

Donations and Legacies prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations	2,836	-	2,836
Grants	2,050	100,906	102,956
Miscellaneous income	1,497	-	1,497
	<u>6,383</u>	<u>100,906</u>	<u>107,289</u>

4 Other Trading Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Room Hire	29,996	-	29,996	25,165
Lunch Club	3,962	-	3,962	3,948
	<u>33,958</u>	<u>-</u>	<u>33,958</u>	<u>29,113</u>

Other Trading Income prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Room Hire	25,165	-	25,165
Lunch Club	3,948	-	3,948
	<u>29,113</u>	<u>-</u>	<u>29,113</u>

5 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Bank Interest	747	-	747	133

Investments prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Bank Interest	133	-	133

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

Expenditure on:

6 Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Projects & Activities	2,876	4,739	7,615	20,399
Wages & Sessional Workers	15,778	63,070	78,848	70,871
Telephone & IT	2,055	343	2,398	2,191
Utilities	17,503	-	17,503	21,619
Cleaning & Catering Supplies	1,395	3,227	4,622	944
Rates	2,123	-	2,123	1,369
Repairs & Renewals	2,779	1,373	4,152	5,291
Postage/ Stationery	177	-	177	103
Payroll	848	-	848	716
Subscriptions & Memberships	330	51	381	612
Employee Expenses	623	1,926	2,549	85
Training	-	-	-	356
Depreciation	39,784	-	39,784	31,145
Insurance	2,648	-	2,648	2,577
Office and General Expenses	840	73	913	-
Bank Charges	207	-	207	233
	89,966	74,802	164,768	158,511

Charitable activities prior year

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Projects & Activities	4,843	15,556	20,399
Wages & Sessional Workers	2,698	68,173	70,871
Telephone & IT	2,011	180	2,191
Utilities	15,739	5,880	21,619
Cleaning & Catering Supplies	706	238	944
Rates	1,369	-	1,369
Repairs & Renewals	4,913	378	5,291
Postage/ Stationery	3	100	103
Payroll	716	-	716
Subscriptions & Memberships	453	159	612
Employee Expenses	85	-	85
Training	47	309	356
Depreciation	31,145	-	31,145
Insurance	2,577	-	2,577
Bank Charges	233	-	233
	67,538	90,973	158,511

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

7 Other

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Accountancy Fee inc independent examination	3,648	-	3,648	1,484
Professional Fees	90	2,470	2,560	722
	<u>3,738</u>	<u>2,470</u>	<u>6,208</u>	<u>2,206</u>

Other prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Independent Examination Fees	1,484	-	1,484
Professional Fees	722	-	722
	<u>2,206</u>	<u>-</u>	<u>2,206</u>

This is stated after charging:

	2024 £	2023 £
Depreciation	39,784	31,145
Independent examination fees	1,258	1,199
	<u>41,042</u>	<u>32,344</u>

8 Staff costs and numbers

The aggregate payroll costs were:

	2024 £	2023 £
Wages and salaries	77,575	69,706
Pension Cost	1,273	1,165
	<u>78,848</u>	<u>70,871</u>

No employee received emoluments of more than £60,000 (2023: £Nil)

The average monthly head count was 5 staff (2023: 5.25 staff)

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil) neither were they reimbursed expenses during the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

The key management personnel of the charity comprise the board of trustees & the Centre Manager. The total employee benefits of key management personnel, during the year, total £32,196 (2023: £30,728).

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

9 Related Party Transactions

There were no related party transactions during the year (2023: £Nil)

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Leasehold Improvements	Fixtures & Fittings	Computer	Total
	£	£	£	£
Cost				
At 1 April 2023	349,829	3,097	2,046	354,972
Additions	46,809	-	-	46,809
At 31 March 2024	<u>396,638</u>	<u>3,097</u>	<u>2,046</u>	<u>401,781</u>
Depreciation				
At 1 April 2023	61,495	1,898	2,046	65,439
Charge for the period	39,664	120	-	39,784
At 31 March 2024	<u>101,159</u>	<u>2,018</u>	<u>2,046</u>	<u>105,223</u>
Net book value				
At 31 March 2024	<u>295,479</u>	<u>1,079</u>	<u>-</u>	<u>296,558</u>
At 31 March 2023	<u>288,334</u>	<u>1,199</u>	<u>-</u>	<u>289,533</u>

12 Debtors

	2024 £	2023 £
Prepayments and other debtors	1,543	2,213
	<u>1,543</u>	<u>2,213</u>

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade Creditors	859	1,418
Funds held	22,175	23,504
PAYE	664	1,254
Accruals	1,360	1,199
	<u>25,058</u>	<u>27,375</u>

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

14 Analysis of Charitable Funds	At 01-Apr 2023 £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Mar 2024 £
Restricted funds					
Quartet - Funding the Future	11,024	-	(7,005)	-	4,019
Bristol City Council One Small City	750	5,000	(3,540)	-	2,210
Kick Start	1,630	-	-	-	1,630
Bristol City Council Wellbeing grant	9,195	-	(9,195)	-	-
Quartet Community Foundation	12,582	10,000	(13,168)	-	9,414
Your Holiday Hub	2,013	-	(2,013)	-	-
Bristol City Council Building (UKSPF)	-	25,000	(19,301)	-	5,699
National Grid	-	10,000	-	(10,000)	-
COL PPE Hub Grant	4,542	-	(1,000)	-	3,542
Quartet WaA	-	5,000	-	-	5,000
John James	7,041	-	(2,404)	-	4,637
Feeding Bristol	-	14,542	(10,619)	-	3,923
Nisbets Trust	2,100	11,000	(9,027)	-	4,073
Bristol City Council Community Resilience Fund	-	62,725	-	(36,809)	25,916
	<u>50,877</u>	<u>143,267</u>	<u>(77,272)</u>	<u>(46,809)</u>	<u>70,063</u>
Unrestricted funds					
General Funds	24,297	37,478	(53,920)	19,675	27,530
Designated funds					
Refurbishment works	35,000	-	-	(19,675)	15,325
Capital asset depreciation fund	289,533	-	(39,784)	46,809	296,558
Total Unrestricted Funds	<u>348,830</u>	<u>37,478</u>	<u>(93,704)</u>	<u>46,809</u>	<u>339,413</u>
Total funds	<u>399,707</u>	<u>180,745</u>	<u>(170,976)</u>	<u>-</u>	<u>409,476</u>

Purpose of designated funds

Refurbishment funds are towards the continuing costs of refurbishment of the centre

Capital assets depreciation fund represents the value of leasehold property improvements held on the balance sheet at year end which are designated on the basis that the underlying assets could not be sold by the charity.

Restricted Funds:

Quartet - Funding the Future	Part-time development worker and development training for board and manager.
Bristol City Council One Small City	Welcoming Spaces support
Kick Start	Avonmouth Health Improvement action plan
Bristol City Council Wellbeing Grant	Centre Managers Salary costs
Quartet Community Foundation	Welcoming Spaces Hub Funding, Mentoring grant and support for meals to be offered at low cost or for free. Support for Wellbeing Coordinator salary during the year
Your Holiday Hub	Activities
Bristol City Council (UKSPF)	Community Hubs (UKSPF)
National Grid	Building renovations
COL PPE Hub Grant	PPE Support
Quartet WaA	We are Avonmouth Project
John James	Coffee shop infrastructure
Feeding Bristol	Household support fund enhancing food provision and access to food.

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

Purpose of funds cont.

Nisbets Trust	Coffee shop infrastructure set up and staffing
Bristol City Council CRF	Building renovations

Transfer between funds

Contribution towards leasehold property improvements during the year.

15 Analysis of net assets between funds

	General Funds £	Restricted Funds £	Designated Funds £	Total Funds £
Fixed Assets	-	-	296,558	296,558
Cash at Bank and In Hand	66,370	70,063	-	136,433
Other Net Current Assets/Liabilities)	(23,515)	-	-	(23,515)
Total	42,855	70,063	296,558	409,476

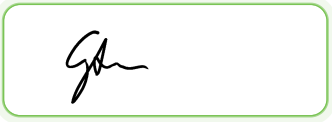
16 Analysis of Charitable Funds - Previous Year (as required by paragraph 4.2. of the SORP)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Incoming and Endowments from:			
Donations and Legacies	6,383	100,906	107,289
Other Trading Activities	29,113	-	29,113
Investments	133	-	133
Total	35,629	100,906	136,535
Expenditure On:			
Charitable activities	67,538	90,973	158,511
Other	2,206	-	2,206
Total	69,744	90,973	160,717
Net income/(expenditure)	(34,115)	9,933	(24,182)
Transfers between funds	46,775	(46,775)	-
Net movement in funds	12,660	(36,842)	(24,182)
Reconciliation of Funds:			
Total funds brought forward	336,170	87,719	423,889
Total funds Carried Forward	348,830	50,877	399,707

17 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

Signing Certificate

Signer Events	Signature	Details
Geoff geoff@bcap.uk.com Signer Authentication Level: Email	 Signature ID: CM2ENPAMI007VJT0CEP005HIQ IP Address: 90.200.106.78 Device: Windows - Edge 129.0.0.0	Sent: 2024-10-18 11:38:41 AM (UTC) Viewed: 2024-10-18 11:39:05 AM (UTC) Signed: 2024-10-18 11:40:02 AM (UTC) Reason: I am the owner of this document

Signing certificate provided by:  **Documenso**

Accounts

AVONMOUTH COMMUNITY CENTRE ASSOCIATION
ACCOUNTS

YEAR ENDED 31 MARCH 2023

Charity Number 1151356

Company Registration Number 07960991

AVONMOUTH COMMUNITY CENTRE ASSOCIATION
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

CONTENTS	PAGE
Legal and Administrative Information	1 to 2
Trustees' annual report	3 to 8
Independent Examiner's Report	9
Statement of financial activities	10
Balance sheet	11
Notes to the Accounts	12 to 18

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

Legal and administrative Information

YEAR ENDED 31 MARCH 2023

Status

Avonmouth Community Centre Association is a company limited by guarantee (registration number 07960991) and granted charitable status by the Charity Commission on 25th March 2013 under number 1151356 and governed by its Memorandum and Articles of Association.

Trustees and Directors

Trustees, who are also directors under company law, who served during the year and up to the date of signing the financial statements were:

Judith Hadley	Chairperson
Patricia Maule	
Carole Moloney	
Lynne Wielding	
Alice Chipasi	
Sarah Behenna	resigned 24 May 2023
John Windsor	
Ellen Ford	appointed 14 February 2023

Secretary

Judith Hadley

Registered Office

257 Avonmouth Road
Avonmouth Village
Bristol
BS11 9EN

Independent Examiners

Joanne Trowbridge MAAT
Bristol Community Accountants CIC
The Park,
Daventry Road, Knowle
Bristol BS4 1DQ

Bankers

Lloyds TSB
Westbury-on-Trym
Bristol

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2023

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act, submit their report and independently examined financial statements for the year ended 31st March 2023.

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: 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) (effective 1 January 2019).

Structure, Governance and Management

Organisation

Avonmouth Community Centre Association is an incorporated charity, set up to continue the work of Avonmouth Community Centre Association, an unincorporated charity. The charitable aims remain fundamentally unchanged. The activities, assets and liabilities of Avonmouth Community Centre Association were transferred to the incorporated charity on 16th April 2014.

The Trustees are appointed or reappointed annually at the AGM.

Objectives and activities

Objects of the Charity

The objects of the charity are:

- a) To promote the benefit of the inhabitants of Avonmouth 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 to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.
- b) To establish or secure the establishment of a community centre, and to maintain and manage the same (whether alone or in co-operation with the local authority or other person or body) in furtherance of these objects.

Further to these, it is our mission...

That all residents living in the Bristol ward of Avonmouth enjoy a high quality of life, are able to achieve their economic, social and educational goals, and are part of a strong, prosperous and caring local community.

To manage a community building which provides high quality facilities and a range of activities, that is accessible to all sections of the local community.

To continuously develop and update the building, to meet the changing needs and expectations of the community, both now and in the future.

To provide accommodation for local community groups and public sector organisations, in

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2023

order to enhance local services for residents, particularly for those people who are disadvantaged, vulnerable or who face difficulties accessing provision appropriate to their particular needs and circumstances.

To develop activities that increase participation in civic life, including through providing local residents with opportunities for self-development, volunteering and involvement in local decision-making.

Public Benefit

In shaping the objectives for the year and planning activities, the trustees have considered the Charity commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Review of activities

2022 began positively with the appointment of a new manager, Rachel Haig. This enabled new initiatives to begin and a sense of optimism to settle over ACCA.

The Knitting and Crochet group continued to meet on Mondays and added a Thursday morning group meeting in the Library end during the year.

The Ladies Club continued to offer evenings of talks, quizzes, bingo with a mixture of fun and in house entertainment.

The Genealogy group unfortunately were not sustainable due to numbers and so they closed the group with a fish and chip supper.

The Art Group had some changes when Ken Edwards was unable to continue due to ill health and Jane Page took over the leadership. A number of new faces joined the group during the course of the year.

The Redeemed Christian Church of God continued to meet each Sunday and reinstated their Friday evening once a month meeting.

The JiuJitsu class unfortunately were victims of their own success and gave notice for Tuesdays and Thursdays amalgamating their groups until purpose built facilities opened.

Supertots group struggled with numbers until it moved to Wednesdays in September and has grown from strength to strength particularly with the addition offering lunch.

The Wednesday Line dancing group continued and a new Monday group began.

Young at heart also met fortnightly with activities for older residents for socialising.

In April New trustee John Windsor was coopted onto the Board.

If 2021 was the year of Covid response, 2022 was dominated by the cost of living crisis. Energy bills were rocketing and a new contract was entered into with Engie via Green Energy Bureau that meant we were safeguarded from some of the increases during the year.

The grants for the next phase of the heating system from GWR and National Grid enabled the Centre to complete the next phase of work in the hall and office block.

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2023

The Trustees agreed to restate the 2022 accounts in order to include the renovation costs for the buildings as Leasehold improvements improving the Centres credit rating.

The Centre withdrew from proposals to asset transfer the public toilets.

The Centre responded to the Ukrainian war with a drop in that eventually moved to St Andrews Church and the NW Bristol Foodbank.

The Centre finally got a bank card and online payments set up through Sumup.

In May Sam Bell was appointed as the new Finance & bookings administrator, replacing Carole Rendall.

During the year a number of approaches were made to the Centre from researchers interested in Avonmouth's potential for arts projects. IC Labs and Judith Aston from UWE had two different proposals and were pursuing funding with the Centres help.

After a failed bid for Coffee shop project with Bristol Impact Fund, two other trusts approached the Centre to support the project. Nisbets generously agree £20,000 over two years and John James Trust gave a grant of £9850 towards sofas and infrastructure. The Warm Welcome was born and developed so that the Centre is open every weekday for people to drop in for a drink, chatting, games and jigsaw.

This was part of ACCA's response to being a Welcoming Space working in partnership other agencies across the City to offer support to residents as well as enabling them to spend time together at the Centre and conserve their energy bills at home.

ACCA received grants totalling £50,000 to help with our response to the cost of living crisis from BCC and National Grid. ACCA became one of the Hubs responsible for supporting the other Welcoming Spaces around northwest Bristol.

ACCA received a small grant from Quartet for £5000 to increase the number of meals we offered at a low cost or free. The Centre began One Pot Tuesday offering a free lunch to Supertots families. Wednesday Soup lunch continued to be well supported each week. Thursday Lunch Club continued to thrive with an average of 24 people receiving a two course meal each week. On a Friday Let's Cook began to provide an opportunity for a mixed group to learn some new cooking skills, new nutritious recipes and share a meal together.

ACCA were able to extend the hours for staff members in order to meet the needs of the extra cost of living work and Hub work.

For the Jubilee celebration, in June ACCA held an afternoon tea for 50+ people from the community with a grant from St Monica's trust towards the costs and bread donated by Hovis.

Zumba restarted and then became a falls prevention course in the autumn but did not restart after Christmas.

Age UK began to offer a Monday Friends Aging Better Café following on the Kurling group. This offered games, companionship, talks and time to chat.

Following a staff and residents gardening party, Phil Chard continued to keep the garden tidy throughout the summer months.

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2023

Jo Sergeant completed her employment to develop the bookings and marketing in July and it was sad to lose her energy around the buildings.

The room rentals for the year maintained steady pace with room for an increase. Jo's marketing of the Centre brought in a number of new bookings from around the area.

Nisbets put on a splendid Jubilee lunch for the Lunch Club in July at the NCEC. Plus the Nisbets Christmas Party returned post Covid with 100 people enjoying the entertainment and the food. Nisbets staff took over the Centre for the day and everyone enjoyed themselves.

The Centre put together a new job description for the role of Treasurer and subsequently Ellen Ford joined the Trustee Board in February with great thanks to Carole Moloney for her time as treasurer.

In July discussions began with North Bristol Youth network, Scrapstore, Oasis North about the possibility of some funding to run a youth event from Avonmouth at the Centre.

In August the Centre began to offer affordable Family events with food included with partnerships with the SS Great Britain and We the Curious offering activities alongside the activities planned by our own team. These attracted 80+ people and were well supported by volunteers from Trustees and other users of the buildings. These successful days were followed up with events in each of the school holidays. In half term we had a family craft event, craft mornings, family discos, Christmas family fun day. The Centre also purchased Soft Play equipment for the Supertots group and to offer drop in soft play café style events.

In October the Centre had CCTV fitted outside the buildings, front and back. In January new signs were fitted outside the front of the building and on street to increase accessibility to the public and promote the development of the Warm Welcome Café.

In January a defibrillator was purchased for inside the Centre.

In January and February two away days, at the Greenway Centre and Ruby Jeans Café in Shirehampton, were planned with Trustees and Staff led by an outside facilitator to help develop a new 3-year business plan. The Trustees continued to look at ways to make the buildings more sustainable and reduce costs as well as our impact on the environment.

In February ACCA was asked to contribute a video demonstrating the centre for the Once City, many Communities event to be held at City Hall.

The Centre for the Deaf held two drop ins at the ACCA as part of the welcoming spaces initiative Citizens Advice Bureau began offering a drop in at the Soup lunch on Wednesdays. A digital drop in was offered on two Thursdays a month from the New Year.

ACCA continued to develop its partnership with Bristol Libraries and even trialled a new way of working with one Library staff working alongside the community centre staff. New furniture was purchased during the year and Library staff began a story time and singing group on a Monday for families.

ACCA continued to develop its networks through SevernNet businesses, Bristol City Council, St Andrews Church, Bristol North West Food bank and with our Ward partners, holding Ward events during the year.

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2023

Reserves policy and risk management

The trustees have identified one of the risks associated with the Community Asset Transfer (C.A.T) is that the Association may not, in future years, have sufficient funds to continue to service the Community Centre, employ staff and subsidise projects. Previous Trustee reports have noted the importance of the Bristol Impact Fund (BIF) grant from Bristol City Council for core staff costs and the necessity to build resilience so that we are able to meet our commitments if this funding should no longer be available.

The Trustees are aware that it is prudent to have unrestricted funds available to cover basic running costs and continue to work towards this. This reserve is to safeguard a continuation of activity whilst further funding is sought for core or project costs. The charity aims to have reserves equal to at least 6 months operating costs which equates to around £40,000.

The Trustees have examined the major risks to which the charity is exposed, and systems have been established to mitigate those risks. These procedures will be periodically reviewed to ensure that they still meet the needs of the charity.

Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors of Avonmouth Community Centre Association 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 (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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies;
- observe the methods and principles in the Charities SORP;
- make judgments 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 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 that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

The trustees confirm that to the best of their knowledge there is no information relevant to the independent examination of which the examiners are unaware. The trustees also confirm that they

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT

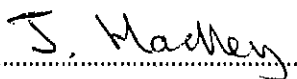
YEAR ENDED 31 MARCH 2023

have taken all necessary steps to ensure that they themselves are aware of all relevant examination information and that this information has been communicated to the examiners.

Independent examiners

Joanne Trowbridge of Bristol Community Accountants CIC was appointed as the charitable company's independent examiner during the year. Joanne Trowbridge is a member of the Association of Accounting Technicians.

Signed by order of the Trustees


.....

Judith Hadley - Chairperson

Date 15 - Nov 2023

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2023

Independent examiner's report to the trustees of Avonmouth Community Centre Association ('the Company')

I report on the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

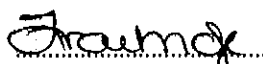
Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joanne Trowbridge MAAT



6 DEC 2023

Bristol Community Accountants CIC
The Park, Daventry Road, Knowle, Bristol, BS4 1DQ

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2023

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Note	£	£	£	£
Incoming and Endowments from:					
Donations and Legacies	3	6,383	100,906	107,289	155,061
Other Trading Activities	4	29,113	-	29,113	19,175
Investments	5	133	-	133	7
Total		35,629	100,906	136,535	174,243
Expenditure On:					
Charitable activities	6	67,538	90,973	158,511	138,748
Other	7	2,206	-	2,206	4,492
Total		69,744	90,973	160,717	143,240
Net income/(expenditure)		(34,115)	9,933	(24,182)	31,003
Transfers between funds		46,775	(46,775)	-	-
Net movement in funds		12,660	(36,842)	(24,182)	31,003
Reconciliation of Funds:					
Total funds brought forward		336,170	87,719	423,889	392,886
Total funds Carried Forward	14	348,830	50,877	399,707	423,889

All of the activities of the charity are classed as continuing

The notes on pages 12 to 18 form part of these financial statements

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

** See note 16 for full comparative for 2022

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

BALANCE SHEET

YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets	11	289,533	275,678
Current assets			
Debtors	12	2,213	1,243
Cash at bank and in hand		135,336	159,628
<i>Total current assets</i>		137,549	160,871
Creditors : Amounts falling due within one year	13	(27,375)	(12,660)
<i>Net Current assets or liabilities</i>		110,174	148,211
Total net assets or liabilities		399,707	423,889
The Funds of the Charity			
Restricted funds	14	50,877	87,719
Unrestricted funds	14	348,830	336,170
Total charity funds		399,707	423,889

The directors are satisfied that the company is 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 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

These financial statements were approved by the trustees on 15/11/23 and are signed on their behalf by:

J. Hadley.
Judith Hadley - Chair of trustees'

John Windsor
John Windsor - Vice Chair of trustees'

The notes on pages 12 to 18 form part of these financial statements

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1 Basis of Preparation

- a) These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective from 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.

- b) Preparation of the accounts on a going concern basis

At 31 March 2023, the charity had total funds of £399,707 (2022: £423,889). Restricted fund amounted to £50,877 (2022: £87,719). The free reserves of the charity, being unrestricted general reserves less designated funds held in general reserves, totalled £24,297 (2022: £25,492). The target for free reserves is to hold 6 months of running costs, which currently equates to around £40,000.

Based on the charity's current financial situation, the trustees have a reasonable expectation that the charity remains a going concern. The accounts have therefore been prepared on the going concern basis.

- c) The charity meets the definition of a public benefit entity as defined by FRS 102.

2 Accounting Policies

- a) Income from donations/grants is included in income and endowments when these are receivable, except as follows:

i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.

ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.

- b) Expenditure is recognised in the period in which they are incurred. Expenditure includes attributable VAT which cannot be recovered.

- c) Most expenditure is directly attributable to specific activities, and have been included in those cost categories. Support cost have been allocated 100% towards the charitable activities of the charity.

- d) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

- e) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

- f) Individual assets are capitalised at cost. Depreciation is calculated so as to write off the cost of an asset over the useful economic life of that asset as follows:

Fixtures and fittings 10% reducing balance

Computer equipment 3 years straight line

Leasehold improvements over 10 years straight line

- g) The charity 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.

- h) 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.

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

Income and Endowments From:

3 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations	2,836	-	2,836	197
Grants	2,050	100,906	102,956	151,313
Miscellaneous income	1,497	-	1,497	638
JRS Scheme	-	-	-	2,913
	<u>6,383</u>	<u>100,906</u>	<u>107,289</u>	<u>155,061</u>

Donations and Legacies prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations	197	-	197
Grants	56,490	94,823	151,313
Miscellaneous income	638	-	638
JRS Scheme	2,913	-	2,913
	<u>60,238</u>	<u>94,823</u>	<u>155,061</u>

4 Other Trading Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Room Hire	25,165	-	25,165	17,005
Lunch Club	3,948	-	3,948	2,170
	<u>29,113</u>	<u>-</u>	<u>29,113</u>	<u>19,175</u>

Other Trading Income prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Room Hire	17,005	-	17,005
Lunch Club	2,170	-	2,170
	<u>19,175</u>	<u>-</u>	<u>19,175</u>

5 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Bank Interest	133	-	133	7

Investments prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Bank Interest	7	-	7

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

Expenditure on:

6 Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2023	restated Total Funds 2022
	£	£	£	£
Projects & Activities	4,843	15,556	20,399	2,590
Wages & Sessional Workers	2,698	68,173	70,871	56,215
Telephone & IT	2,011	180	2,191	1,118
Utilities	15,739	5,880	21,619	22,718
Cleaning & Catering Supplies	706	238	944	1,248
Rates	1,369	-	1,369	328
Repairs & Renewals	4,913	378	5,291	10,053
Postage/ Stationery	3	100	103	110
Payroll	716	-	716	1,509
Subscriptions & Memberships	453	159	612	868
Employee Expenses	85	-	85	618
Training	47	309	356	492
Depreciation	31,145	-	31,145	31,031
Insurance	2,577	-	2,577	2,392
Bank Charges	233	-	233	140
Repaid Grant	-	-	-	7,000
Advertising and Promotional	-	-	-	318
	67,538	90,973	158,511	138,748

Charitable activities prior year

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Projects & Activities	2,590	-	2,590
Wages & Sessional Workers	31,589	24,626	56,215
Telephone & IT	1,118	-	1,118
Utilities	22,718	-	22,718
Cleaning & Catering Supplies	1,248	-	1,248
Rates	328	-	328
Repairs & Renewals	10,053	-	10,053
Postage/ Stationery	110	-	110
Payroll	1,509	-	1,509
Subscriptions & Memberships	868	-	868
Employee Expenses	618	-	618
Training	492	-	492
Depreciation	31,031	-	31,031
Insurance	2,392	-	2,392
Bank Charges	140	-	140
Repaid Grant	-	7,000	7,000
Advertising and Promotional	318	-	318
	107,122	31,626	138,748

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

7 Other

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Accountancy Fee Inc Independent examina	1,484	-	1,484	1,175
Professional Fees	722	-	722	3,317
	<u>2,206</u>	<u>-</u>	<u>2,206</u>	<u>4,492</u>

Other prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Independent Examination Fees	1,175	-	1,175
Professional Fees	3,317	-	3,317
	<u>4,492</u>	<u>-</u>	<u>4,492</u>

This is stated after charging:

	2023 £	2022 £
Depreciation	31,145	31,031
Independent examination fees	1,199	1,175
	<u></u>	<u></u>

8 Staff costs and numbers

The aggregate payroll costs were:

	2023 £	2022 £
Wages and salaries	69,706	55,503
Pension Cost	1,165	712
	<u>70,871</u>	<u>56,215</u>

No employee received emoluments of more than £60,000 (2022: £Nil)

The average monthly head count was 5.25 staff (2022: 9 staff)

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

The key management personnel of the charity comprise the board of trustees & the Centre Manager. The total employee benefits of key management personnel, during the year, total £30,728 (2022: £26,470).

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

9 Related Party Transactions

There were no related party transactions during the year (2022: £Nil)

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Leasehold Improvements	Fixtures & Fittings	Computer	Total
	£	£	£	£
Cost				
At 1 April 2022	304,829	3,097	2,046	309,972
Additions	45,000	-	-	-
At 31 March 2023	<u>349,829</u>	<u>3,097</u>	<u>2,046</u>	<u>664,944</u>
Depreciation				
At 1 April 2022	30,483	1,765	2,046	34,294
Charge for the period	31,012	133	-	31,145
At 31 March 2023	<u>61,495</u>	<u>1,898</u>	<u>2,046</u>	<u>65,439</u>
Net book value				
At 31 March 2023	<u>288,334</u>	<u>1,199</u>	<u>-</u>	<u>289,533</u>
At 31 March 2022	<u>274,346</u>	<u>1,332</u>	<u>-</u>	<u>275,678</u>

12 Debtors

	2023 £	2022 £
Prepayments and other debtors	2,213	1,243
	<u>2,213</u>	<u>1,243</u>

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade Creditors	1,418	-
Funds held	23,504	10,840
PAYE	1,254	645
Accruals	1,199	1,175
	<u>27,375</u>	<u>12,660</u>

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

14 Analysis of Charitable Funds

	At 01-Apr 2022 £	Incoming resources £	Outgoing resources £	Transfers/ Gains £	At 31-Mar 2023 £
Restricted funds					
Quartet - Funding the Future	19,153	-	(6,354)	(1,775)	11,024
Bristol City Council One Small City	-	5,000	(4,250)	-	750
Kick Start	1,630	-	-	-	1,630
Bristol City Council Wellbeing grant	39,923	-	(30,728)	-	9,195
Quartet Community Foundation	-	30,900	(18,318)	-	12,582
Your Holiday Hub	2,013	-	-	-	2,013
GWR Community Grant Programme	25,000	-	-	(25,000)	-
National Grid	-	20,000	-	(20,000)	-
COL PPE Hub Grant	-	4,920	(378)	-	4,542
Go Fund Yourself	-	10,000	(10,000)	-	-
John James	-	9,586	(2,545)	-	7,041
National Grid Community Matters	-	10,000	(10,000)	-	-
Nisbets Trust	-	10,000	(7,900)	-	2,100
St Monicas	-	500	(500)	-	-
	<u>87,719</u>	<u>100,906</u>	<u>(90,973)</u>	<u>(46,775)</u>	<u>50,877</u>
Unrestricted funds					
General Funds	25,492	35,629	(38,599)	1,775	24,297
Designated funds					
Refurbishment works	35,000	-	-	-	35,000
Capital asset depreciation fund	275,678	-	(31,145)	45,000	289,533
Total Unrestricted Funds	<u>336,170</u>	<u>35,629</u>	<u>(69,744)</u>	<u>46,775</u>	<u>348,830</u>
Total funds	<u>423,889</u>	<u>136,535</u>	<u>(160,717)</u>	<u>-</u>	<u>399,707</u>

Purpose of designated funds

Refurbishment funds are towards the continuing costs of refurbishment of the centre

Capital assets depreciation fund represents the value of leasehold property improvements held on the balance sheet at year end which are designated on the basis that the underlying assets could not be sold by the charity.

Restricted Funds:

Quartet - Funding the Future - Part-time development worker and development training for board and manager.

Bristol City Council One Small City - Welcoming Spaces support

Kick Start - Avonmouth Health Improvement action plan

Bristol City Council Wellbeing Grant - Centre Managers Salary costs

Quartet Community Foundation - Welcoming Spaces Hub Funding, Mentoring grant and support for meals to be offered at low cost or for free

Your Holiday Hub - Activities

GWR Community Grant Programme - Heating renovation

National Grid - Heating renovation

COL PPE Hub Grant - PPE support

Go Fund Yourself - Welcoming Spaces activities

John James - Coffee shop infrastructure

National Grid Community Matters - Cost of living support

Nisbets Trust - Coffee shop infrastructure set up and staffing

St Monicas - Jubilee celebrations

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

Transfer between funds

Contribution towards project costs identified as unrestricted expenditure in previous years and leasehold

15 Analysis of net assets between funds

	General Funds £	Restricted Funds £	Designated Funds £	Total Funds £
Fixed Assets	-	-	289,533	289,533
Cash at Bank and In Hand	84,459	50,877	-	135,336
Other Net Current Assets/Liabilities	(25,162)	-	-	(25,162)
Total	59,297	50,877	289,533	399,707

16 Analysis of Charitable Funds - Previous Year (as required by paragraph 4.2. of the SORP)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Incoming and Endowments from:			
Donations and Legacies	60,238	94,823	155,061
Other Trading Activities	19,175	-	19,175
Investments	7	-	7
Total	79,420	94,823	174,243
Expenditure On:			
Charitable activities	107,122	31,626	138,748
Other	4,492	-	4,492
Total	111,614	31,626	143,240
Net income/(expenditure)	(32,194)	63,197	31,003
Transfers between funds	1,864	(1,864)	-
Net movement in funds	(30,330)	61,333	31,003
Reconciliation of Funds:			
Total funds brought forward	366,500	26,386	392,886
Total funds Carried Forward	336,170	87,719	423,889

17 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

Accounts

AVONMOUTH COMMUNITY CENTRE ASSOCIATION
ACCOUNTS

YEAR ENDED 31 MARCH 2022

Charity Number 1151356

Company Registration Number 07960991

AVONMOUTH COMMUNITY CENTRE ASSOCIATION
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

CONTENTS	PAGE
Legal and Administrative Information	1 to 2
Trustees annual report	3 to 6
Independent Examiner's Report	7
Statement of financial activities	8
Balance sheet	9
Notes to the Accounts	10 to 17

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

Legal and administrative information

YEAR ENDED 31 MARCH 2022

Status

Avonmouth Community Centre Association is a company limited by guarantee (registration number 07960991) and granted charitable status by the Charity Commission on 25th March 2013 under number 1151356 and governed by its Memorandum and Articles of Association.

Trustees and Directors

Trustees, who are also directors under company law, who served during the year and up to the date of signing the financial statements were:

Judith Hadley	Chairperson
Patricia Maule	
Carole Moloney	
Lynne Wielding	
Alice Chipasi	appointed 21 July 2021
Sarah Benenna	appointed 7 December 2021
John Windsor	appointed 21 July 2022

Secretary

Judith Hadley

Registered Office

257 Avonmouth Road
Avonmouth Village
Bristol
BS11 9EN

Independent Examiners

Joanne Trowbridge MAAT
Bristol Community Accountants CIC
The Park,
Daventry Road, Knowle
Bristol BS4 1DQ

Bankers

Lloyds TSB
Westbury-on-Trym
Bristol

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2022

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act, submit their report and independently examined financial statements for the year ended 31st March 2022.

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: 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) (effective 1 January 2015).

Structure, Governance and Management

Organisation

Avonmouth Community Centre Association is an incorporated charity, set up to continue the work of Avonmouth Community Centre Association, an unincorporated charity. The charitable aims remain fundamentally unchanged. The activities, assets and liabilities of Avonmouth Community Centre Association were transferred to the incorporated charity on 16th April 2014.

The Trustees are appointed or reappointed annually at the AGM.

Objectives and activities

Objects of the Charity

The objects of the charity are:

- a) To promote the benefit of the inhabitants of Avonmouth 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 to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.
- b) To establish or secure the establishment of a community centre, and to maintain and manage the same (whether alone or in co-operation with the local authority or other person or body) in furtherance of these objects.

Further to these, it is our mission...

That all residents living in the Bristol ward of Avonmouth enjoy a high quality of life, are able to achieve their economic, social and educational goals, and are part of a strong, prosperous and caring local community.

To manage a community building which provides high quality facilities and a range of activities, that is accessible to all sections of the local community.

To continuously develop and update the building, to meet the changing needs and expectations of the community, both now and in the future.

To provide accommodation for local community groups and public sector organisations, in

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2022

order to enhance local services for residents, particularly for those people who are disadvantaged, vulnerable or who face difficulties accessing provision appropriate to their particular needs and circumstances.

To develop activities that increase participation in civic life, including through providing local residents with opportunities for self-development, volunteering and involvement in local decision-making.

Public Benefit

In shaping the objectives for the year and planning activities, the trustees have considered the Charity commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Review of activities

The Centre remained closed due to Covid until June 2021. The Centre held a Welcome Back Tea on 17th June 2021. Subsequent to that Thursday Lunch Club resumed on 24th June with much excitement for the members. Supertots resumed with Sarah, early years worker ensuring safe space for those who returned. A new group, La Leche, for breast feeding support began to meet.

The Wednesday Soup lunch turned into Takeaway Soup and was welcomed back by residents and those working nearby.

The Centre continued to offer support for those isolating from Covid, including shopping, collecting prescriptions and phone calls. The takeaway soup became a delivery to homes which was well received. This work continued right through into early 2022.

Funding from Quartet Funding for the Future was received which enabled the Centre to appoint a Bookings and Marketing Co-ordinator for a year and Jo Sergeant began on 5th July 2021. There was also money given to enable a Marketing strategy to be developed.

John Burns retired as Caretaker on 1st August 2021 and was not replaced.

Jac Blacker, Manager of the Centre, left on 19th August 2021 after seven years and this was a significant moment for the Centre. She oversaw the renovation of the buildings and her fundraising enabled the Centre to secure the finances for her replacement as well as enable the renovations.

The board received help from Vivid Regeneration for recruitment and an action plan going forward which included advice and support for strengthening the governance structures. The current staff stepping in to enable the day to day running of the Centre until a new manager could be employed. It was a time of upheaval as the staff shouldered the extra burden of work as well as the reopening after Covid.

The Knitting and Crochet group resumed meeting in July. The Ladies Club and Genealogy group resumed in September as slowly groups returned to meeting in person. Towards the end of September, the Art Group began to meet again.

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2022

Outside groups began to hire space from September. The Redeemed Christian Church of God returned in September meeting every Sunday. A new JiuJitsu class began to meet on Tuesdays and Thursdays each week. The weekly Line dancing group began to meet again.

The centre participated in the Macmillan Coffee morning raising money for the cause and on 2nd October held a Fun Palace with a range of fun activities.

Various business bookings were hosted and private parties took place ensuring that the community had access to the buildings and income generation began to pick up again including Chair Yoga on a Friday morning.

A trip to the SS Great Britain for the lunch club was arranged and organised by John Polatch the Communities Officer of the SS Great Britain Trust.

Unfortunately, the Ballet classes ended at the Centre during November. We hosted the Cystic Fibrosis Team holding a food event for families. Young at Heart returned on a Friday.

The lunch club held their Christmas Dinner in December which was also attended by Severnside Rail Partnership and GWR which resulted in a £25,000 donation towards the completion of the Heating system as the next part of the renovation. The turkey, crackers and gateaux were donated by a local paint business.

In January the recruitment process began in earnest for a new manager and an appointment was made mid-January with the new Manager beginning on 1st March. In the meantime, Carole Rendell resigned as Admin assistant.

Severnet Business Breakfast was hosted at the Centre on 17th February with an opportunity to show off the newly renovated premises. The Library reopened on 14th February with an evening event held for residents on 1st March with a good attendance and great celebration.

Reserves policy and risk management

The trustees have identified one of the risks associated with the Community Asset Transfer (C.A.T) is that the Association may not, in future years, have sufficient funds to continue to service the Community Centre, employ staff and subsidise projects. Previous Trustee reports have noted the importance of the Bristol Impact Fund (BIF) grant from Bristol City Council for core staff costs and the necessity to build resilience so that we are able to meet our commitments if this funding should no longer be available.

The Trustees are aware that it is prudent to have unrestricted funds available to cover basic running costs and continue to work towards this. This reserve is to safeguard a continuation of activity whilst further funding is sought for core or project costs. The charity aims to have reserves equal to at least 6 months operating costs which equates to around £40,000.

The Trustees have examined the major risks to which the charity is exposed, and systems have been established to mitigate those risks. These procedures will be periodically reviewed to ensure that they still meet the needs of the charity.

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2022

Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors of Avonmouth Community Centre Association 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 (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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies;
- observe the methods and principles in the Charities SORP;
- make judgments 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 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 that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

The trustees confirm that to the best of their knowledge there is no information relevant to the independent examination of which the examiners are unaware. The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant examination information and that this information has been communicated to the examiners.

Independent examiners

Joanne Trowbridge of Bristol Community Accountants CIC was appointed as the charitable company's independent examiner during the year. Joanne Trowbridge is a member the Association of Accounting Technicians.

Signed by order of the Trustees

.....

Judith Hadley - Chairperson

Date 2022

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2022

Independent examiner's report to the trustees of Avonmouth Community Centre Association ('the Company')

I report on the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joanne Trowbridge MAAT 2022

Bristol Community Accountants CIC
The Park, Daventry Road, Knowle, Bristol, BS4 1DQ

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2022

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Restated Total Funds 2021
	Note	£	£	£	£
Incoming and Endowments from:					
Donations and Legacies	3	60,238	94,823	155,061	124,730
Other Trading Activities	4	19,175	-	19,175	2,093
Investments	5	7	-	7	25
Total		79,420	94,823	174,243	126,848
Expenditure On:					
Charitable activities	6	107,122	31,626	138,748	64,123
Other	7	4,492	-	4,492	11,826
Total		111,614	31,626	143,240	75,949
Net income/(expenditure)		(32,194)	63,197	31,003	50,899
Transfers between funds		1,864	(1,864)	-	-
Net movement in funds		(30,330)	61,333	31,003	50,899
Reconciliation of Funds:					
Total funds brought forward		366,500	26,386	392,886	341,987
Total funds Carried Forward	14	336,170	87,719	423,889	392,886

All of the activities of the charity are classed as continuing

The notes on pages 10 to 17 form part of these financial statements

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

** See note 16 for full comparative for 2021

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

BALANCE SHEET

YEAR ENDED 31 MARCH 2022

			2022	Restated 2021
	Note		£	£
Fixed assets	11		275,678	306,709
Current assets				
Debtors	12	1,243		346
Cash at bank and in hand		159,628		109,188
<i>Total current assets</i>		<u>160,871</u>		<u>109,534</u>
Creditors : Amounts falling due within one year	13	<u>(12,660)</u>		(23,357)
<i>Net Current assets or liabilities</i>			148,211	<u>86,177</u>
Total net assets or liabilities			<u>423,889</u>	<u>392,886</u>
The Funds of the Charity				
Restricted funds	14	87,719		26,386
Unrestricted funds	14	<u>336,170</u>		366,500
Total charity funds			<u>423,889</u>	<u>392,886</u>

The directors are satisfied that the company is 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 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

These financial statements were approved by the trustees on and are signed on their behalf by:

.....
Judith Hadley - Chair of trustees

.....
Carole Moloney - Treasurer

The notes on pages 10 to 17 form part of these financial statements

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

1 Basis of Preparation

- a) These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (issued on 16 July 2014), as amended by Update Bulletin 2 published in October 2018, effective for accounting periods beginning on or after 1 January 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

- b) Preparation of the accounts on a going concern basis

At 31 March 2022, the charity had total funds of £423,889 (2021: £392,886 re-stated as per note 18). Restricted fund amounted to £87,719 (2021: 26,386). The free reserves of the charity, being unrestricted general reserves less fixed assets held in general reserves, totalled £60,492 (2021: £59,791). The target for free reserves is to hold 6 months of running costs, which currently equates to around £40,000.

The impact of the global Coronavirus pandemic has continued to reduce and the charity began returning to 'business as usual' from April 2021, and the trustees, therefore have a reasonable expectation that the charity remains a going concern. The accounts have therefore been prepared on the going concern basis.

- c) The charity meets the definition of a public benefit entity as defined by FRS 102.

2 Accounting Policies

- a) Income from donations/grants is included in income and endowments when these are receivable, except as follows:

i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.

ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.

- b) Expenditure is recognised in the period in which they are incurred. Expenditure includes attributable VAT which cannot be recovered.

- c) Most expenditure is directly attributable to specific activities, and have been included in those cost categories. Support cost have been allocated 100% towards the charitable activities of the charity.

- d) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

- e) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

- f) Individual assets are capitalised at cost. Depreciation is calculated so as to write off the cost of an asset over the useful economic life of that asset as follows:

Fixtures and fittings 10% reducing balance

Computer equipment 3 years straight line

Leasehold improvements over 10 years straight line

- g) The charity 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.

- h) 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.

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

Income and Endowments From:

3 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations	197	-	197	-
Grants	56,490	94,823	151,313	114,867
Miscellaneous income	638	-	638	-
JRS Scheme	2,913	-	2,913	9,863
	<u>60,238</u>	<u>94,823</u>	<u>155,061</u>	<u>124,730</u>

Donations and Legacies prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants	62,977	51,890	114,867
JRS Scheme	9,863	-	9,863
	<u>72,840</u>	<u>51,890</u>	<u>124,730</u>

4 Other Trading Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Room Hire	19,175	-	19,175	2,093
Lunch Club	-	-	-	-
	<u>19,175</u>	<u>-</u>	<u>19,175</u>	<u>2,093</u>

Other Trading Income prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Room Hire	2,093	-	2,093
	<u>2,093</u>	<u>-</u>	<u>2,093</u>

5 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Bank Interest	7	-	7	25

Investments prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Bank Interest	25	-	25

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

Expenditure on:

6 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	restated Total Funds 2021 £
Projects & Activities	2,590	-	2,590	411
Wages & Sessional Workers	31,589	24,626	56,215	50,713
Telephone & IT	1,118	-	1,118	2,331
Utilities	22,718	-	22,718	-
Cleaning & Catering Supplies	1,248	-	1,248	864
Miscellaneous	-	-	-	602
Rates	328	-	328	-
Repairs & Renewals	10,053	-	10,053	2,551
Postage/ Stationery	110	-	110	50
Payroll	1,509	-	1,509	2,023
Subscriptions & Memberships	868	-	868	461
Employee Expenses	618	-	618	-
Training	492	-	492	-
Depreciation	31,031	-	31,031	565
Insurance	2,392	-	2,392	2,347
Bank Charges	140	-	140	105
Repaid Grant	-	7,000	7,000	100
Advertising and Promotional	318	-	318	-
Bad Debt	-	-	-	1,000
	107,122	31,626	138,430	64,123

Charitable activities prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Projects & Activities	411	-	411
Wages & Sessional Workers	24,378	26,335	50,713
Telephone & IT	1,191	1,140	2,331
Travel & Subsistence	-	-	-
Cleaning & Catering Supplies	864	-	864
Miscellaneous	602	-	602
Repairs & Renewals	2,551	-	2,551
Postage/ Stationery	50	-	50
Payroll	2,023	-	2,023
Subscriptions & Memberships	461	-	461
Depreciation	565	-	565
Insurance	2,347	-	2,347
Bank Charges	105	-	105
Repaid Grant	100	-	100
Bad Debt	1,000	-	1,000
	36,648	27,475	64,123

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

7 Other

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Accountancy Fee	1,175	-	1,175	1,056
Professional Fees	3,317	-	3,317	10,770
	<u>4,492</u>	<u>-</u>	<u>4,492</u>	<u>11,826</u>

Other prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Independent Examination Fees	1,056	-	1,056
Professional Fees	1,100	9,670	10,770
	<u>2,156</u>	<u>9,670</u>	<u>11,826</u>

This is stated after charging:

	2022 £	2021 £
Depreciation	31,031	565
Independent examination fees	1,175	827
	<u></u>	<u></u>

8 Staff costs and numbers

The aggregate payroll costs were:

	2022 £	2021 £
Wages and salaries	56,215	50,124
Social Security Costs	-	-
Pension Cost	-	589
	<u>56,215</u>	<u>50,713</u>

No employee received emoluments of more than £60,000 (2021: £Nil)

The average monthly head count was 9 staff (2021: 9 staff)

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

The key management personnel of the charity comprise the board of trustees & the Centre Manager. The total employee benefits of key management personnel, during the year, total £26,470 (2021: £26,470).

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

9 Related Party Transactions

There were no related party transactions during the year (2021: £Nil)

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Leasehold Improvements	Fixtures & Fittings	Computer	Total
	£	£	£	£
Cost				
At 1 April 2021	304,829	3,097	2,046	309,972
At 31 March 2022	<u>304,829</u>	<u>3,097</u>	<u>2,046</u>	<u>619,944</u>
Depreciation				
At 1 April 2021	-	1,617	1,646	3,263
Charge for the period	30,483	148	400	31,031
At 31 March 2022	<u>30,483</u>	<u>1,765</u>	<u>2,046</u>	<u>34,294</u>
Net book value				
At 31 March 2022	<u>274,346</u>	<u>1,332</u>	<u>-</u>	<u>275,678</u>
At 31 March 2021	<u>304,829</u>	<u>1,480</u>	<u>400</u>	<u>306,709</u>

12 Debtors

	2022 £	2021 £
Prepayments and other debtors	1,243	346
	<u>1,243</u>	<u>346</u>

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade Creditors	-	1,481
Funds held	10,840	20,000
Pension	-	464
PAYE	645	442
Accruals	1,175	970
	<u>12,660</u>	<u>23,357</u>

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

14 Analysis of Charitable Funds

	At 01-Apr 2021 £	Incoming resources £	Outgoing resources £	Transfers/ Gains £	At 31-Mar 2022 £
Restricted funds					
Quartet - Funding the Future	7,332	23,348	(11,527)	-	19,153
Avonloud Mouth	4,000	-	(4,000)	-	-
Linkage	1,864	-	-	(1,864)	-
Kick Start	1,630	-	-	-	1,630
Bristol City Council Impact Fund	4,560	-	(4,560)	-	-
Bristol City Council	-	42,475	(2,552)	-	39,923
Your Holiday Hub	-	4,000	(1,987)	-	2,013
Community Grant Programme	-	25,000	-	-	25,000
Quartet Community Foundation	7,000	-	(7,000)	-	-
	<u>26,386</u>	<u>94,823</u>	<u>(31,626)</u>	<u>(1,864)</u>	<u>87,719</u>
Unrestricted funds					
General Funds	59,791	79,420	(80,583)	1,864	60,492
Designated funds					
Capital asset depreciation fund	306,709	-	(31,031)	-	275,678
Total Unrestricted Funds	<u>366,500</u>	<u>79,420</u>	<u>(111,614)</u>	<u>1,864</u>	<u>336,170</u>
Total funds	<u>392,886</u>	<u>174,243</u>	<u>(143,240)</u>	<u>-</u>	<u>423,889</u>

Purpose of designated funds

Capital assets depreciation fund represents the value of leasehold property improvements held on the balance sheet at year end which are designated on the basis that the underlying assets could not be sold by the charity.

Restricted Funds:

Quartet - Funding the Future - Employment of part-time development worker and development training for board and manager.

Bristol Impact Fund - enabling local people to enhance their health and wellbeing.

Avonloud Mouth

Linkage - Mens group

Bristol City Council - Centre Managers Salary costs and Your Holiday Hub in July/August 2021

Kick Start - Avonmouth Health Improvement action plan

Community Grant Programme - Heating repairs

Quartet Community Foundation - No Child Goes Hungry Project

Transfer between funds

Contribution towards project costs identified as unrestricted expenditure in previous years.

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

15 Analysis of net assets between funds

	General Funds £	Restricted Funds £	Designated Funds £	Total Funds £
Fixed Assets	275,678	-	-	275,678
Cash at Bank and In Hand	(203,769)	87,719	275,678	159,628
Other Net Current Assets/Liabilities)	(11,417)	-	-	(11,417)
Total	60,492	87,719	275,678	423,889

16 Analysis of Charitable Funds - Previous Year (as required by paragraph 4.2. of the SORP)

	Unrestricted Funds £	Restricted Funds £	restated Total Funds 2021 £
Incoming and Endowments from:			
Donations and Legacies	72,840	51,890	124,730
Other Trading Activities	2,093	-	2,093
Investments	25	-	25
Total	74,958	51,890	126,848
Expenditure On:			
<i>Charitable activities</i>	36,648	27,475	64,123
<i>Other</i>	11,826	-	11,826
Total	48,474	27,475	75,949
Net income/(expenditure)	26,484	24,415	50,899
Transfers between funds	160,777	(160,777)	-
Net movement in funds	187,261	(136,362)	50,899
Reconciliation of Funds:			
Total funds brought forward	179,239	162,748	341,987
Total funds Carried Forward	366,500	26,386	392,886

17 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

18 Prior year adjustment

The prior year comparatives have been restated to recognise the significant capital spend during the prior year as a leasehold improvement asset on the balance sheet. A designated capital asset depreciation fund has been introduced to enable to readers of the accounts to clearly identify free reserves.

	General funds	Total funds
	£	£
Funds b/fwd prior to adjustment	61,671	88,057
Recognition of leasehold improvement asset	304,829	304,829
Fund b/fwd after prior year adjustment	<u>366,500</u>	<u>392,886</u>

Accounts

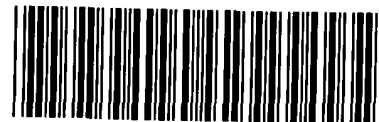
AVONMOUTH COMMUNITY CENTRE ASSOCIATION
ACCOUNTS

YEAR ENDED 31 MARCH 2021

Charity Number 1151356

Company Registration Number 07960991

THURSDAY



AAJHN889

A14

16/12/2021

#198

COMPANIES HOUSE

AVONMOUTH COMMUNITY CENTRE ASSOCIATION
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

CONTENTS	PAGE
Legal and Administrative Information	1 to 2
Trustees annual report	3 to 6
Independent Examiner's Report	7
Statement of financial activities	8
Balance sheet	9
Notes to the Accounts	10 to 16

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

Legal and administrative information

YEAR ENDED 31 MARCH 2021

Status

Avonmouth Community Centre Association is a company limited by guarantee (registration number 07960991) and granted charitable status by the Charity Commission on 25th March 2013 under number 1151356 and governed by its Memorandum and Articles of Association.

Trustees and Directors

The trustees of the company who were in office during the year and up to the date of signing the financial statements were:

Judith Hadley	Chairperson
Patricia Maule	
Mary Ace	resigned 23 February 2020
Carole Moloney	
Lynne Wielding	
Alice Chipasi	appointed 21 July 2021

Registered Office

257 Avonmouth Road
Avonmouth Village
Bristol
BS11 9EN

Independent Examiners

Joanne Trowbridge MAAT
Bristol Community Accountants CIC
The Park,
Daventry Road, Knowle
Bristol BS4 1DQ

Bankers

Lloyds TSB
Westbury-on-Trym
Bristol

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2021

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act, submit their report and independently examined financial statements for the year ended 31st March 2021.

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: 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) (effective 1 January 2015).

Structure, Governance and Management

Organisation

Avonmouth Community Centre Association is an incorporated charity, set up to continue the work of Avonmouth Community Centre Association, an unincorporated charity. The charitable aims remain fundamentally unchanged. The activities, assets and liabilities of Avonmouth Community Centre Association were transferred to the incorporated charity on 16th April 2014.

The Trustees are appointed or reappointed annually at the AGM.

Objectives and activities

Objects of the Charity

The objects of the charity are:

- a) To promote the benefit of the inhabitants of Avonmouth 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 to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.
- b) To establish or secure the establishment of a community centre, and to maintain and manage the same (whether alone or in co-operation with the local authority or other person or body) in furtherance of these objects.

Further to these, it is our mission...

That all residents living in the Bristol ward of Avonmouth enjoy a high quality of life, are able to achieve their economic, social and educational goals, and are part of a strong, prosperous and caring local community.

To manage a community building which provides high quality facilities and a range of activities, that is accessible to all sections of the local community.

To continuously develop and update the building, to meet the changing needs and expectations of the community, both now and in the future.

To provide accommodation for local community groups and public sector organisations, in

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2021

order to enhance local services for residents, particularly for those people who are disadvantaged, vulnerable or who face difficulties accessing provision appropriate to their particular needs and circumstances.

To develop activities that increase participation in civic life, including through providing local residents with opportunities for self-development, volunteering and involvement in local decision-making.

Public Benefit

In shaping the objectives for the year and planning activities, the trustees have considered the Charity commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Review of activities

The Centre was closed from 1 April 2020 for all usual community activities due to the restrictions in place for the national lockdown for Covid19.

During the first lockdown period (end of March 2020 and beyond) we were an active part of Bristol City Council's "We Are Bristol" Covid 19 support hub, with the Centre Manager acting as volunteer coordinator for Avonmouth and the surrounding area. This provided a support network for people during Covid, including those who were "shielding" and unable to leave their homes.

The support we provided to local residents included: regular support calls, shopping and picking up prescriptions.

We also provided a community food cupboard for the local community, in partnership with Cedarfields Sanctuary charity and we continued to be able to offer referrals to the Bristol Foodbank.

Throughout the period as well as keeping in touch with our regular attendees at the Centre we also had regular contact with other members of the community.

We kept in touch with our lunch club members with telephone calls, newsletters and a small Christmas goodie bag of edible treats. We also all celebrated the 100th birthday of a lunch club member with a card and gift.

We also initiated two community creative making projects – local residents were invited to decorate a fabric patch representing their aspirations post-COVID and also to knit or crochet squares which were sewn together to make blankets for residents of local care homes and older people in the community.

Although there was some opening of businesses during Summer 2020 it was not deemed prudent to open the Community Centre for its usual activities. However, we were able to hold a Sustainable travel event with Severnside Ride & Stride in our outside space. We also held a "Dr Bikes" session outside with Life Cycle.

In October 2020 as restrictions were lifted, we began to offer our Wednesday soup lunch as a takeaway option, and we also delivered soup to some community members.

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2021

The Autumn of 2020 saw further restrictions and from late December 2020, Bristol was subject to further restrictions ("Tier 4").

Main achievements of the charity

The Centre continued to provide support to local residents during the year, during difficult national circumstances, as noted above.

Another significant achievement was the completion of the Centre refurbishment in September 2020.

This was the first phase of a 3-phase scheme to provide a more sustainable future for the building, with a flexible, multi-function space.

Risks

An identified risk is that the Association may not, in future years, have sufficient funds to continue to service the Community Centre, employ staff and subsidise projects. This risk has been further impacted by the COVID 19 pandemic. The Centre was required to close as part of a national lockdown from March 2020, with ongoing restrictions of some sort until April 2021.

Some of this risk has been mitigated by government funding in the form of the job retention scheme, business support grant and local restrictions grant. We also received a grant from Bristol City Council towards our work with the We Are Bristol COVID 19 community support hub.

As a result of this financial support from central and local government we have been able to retain our required level of reserves.

Partnership working

Despite the restrictions on our activities due to COVID 19 we maintained relationships with our key partners, including Severnside Community Rail Partnership and Incredible Edible Bristol.

We also started working with Cedarfields Sanctuary, a grassroots charity established by two local women to run a food cupboard. We provided accommodation and support with developing the charity.

As well as providing space for a community food cupboard at the Centre and taking deliveries from Fareshare, we also assisted with delivery of food parcels to local residents who were particularly vulnerable.

The Bristol Port Company continues to support the Centre, with donations towards work which build resilience. It was notably proactive in providing assistance to the Centre to enable support services around COVID to local residents.

Our ongoing partnership with Bristol City Council continued throughout the year, including our work with We Are Bristol to support the COVID response.

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2021

Reserves policy and risk management

As identified above one of the risks associated with the Community Asset Transfer (C.A.T) is that the Association may not, in future years, have sufficient funds to continue to service the Community Centre, employ staff and subsidise projects. Previous Trustee reports have noted the importance of the Bristol Impact Fund (BIF) grant from Bristol City Council for core staff costs and the necessity to build resilience so that we are able to meet our commitments if this funding should no longer be available.

The Trustees are aware that it is prudent to have unrestricted funds available to cover basic running costs and continue to work towards this. This reserve is to safeguard a continuation of activity whilst further funding is sought for core or project costs. The charity aims to have reserves equal to at least 6 months operating costs.

The Trustees have examined the major risks to which the charity is exposed, and systems have been established to mitigate those risks. These procedures will be periodically reviewed to ensure that they still meet the needs of the charity.

Trustees' responsibilities in relation to the financial statements

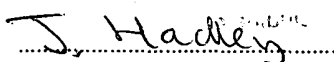
The trustees (who are also directors of Avonmouth Community Centre Association for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies;
- make judgments 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 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 that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

Signed by order of the Trustees



Judith Hadley - Chairperson

Date 7 - Dec 2021

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2021

Independent examiner's report to the trustees of Avonmouth Community Centre Association ('the Company')

I report on the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

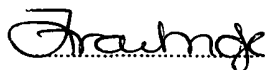
Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joanne Trowbridge MAAT



15/12/2021

Bristol Community Accountants CIC
The Park, Daventry Road, Knowle, Bristol, BS4 1DQ

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2021

		Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	Note	£	£	£	£
Incoming and Endowments from:					
Donations and Legacies	3	72,840	51,890	124,730	294,643
Other Trading Activities	4	2,093	-	2,093	24,316
Investments	5	25	-	25	42
Total		74,958	51,890	126,848	319,001
Expenditure On:					
Charitable activities	6	36,648	219,444	256,092	219,224
Other	7	2,156	9,670	11,826	21,806
Total		38,804	229,114	267,918	241,030
Net income/(expenditure)		36,154	(177,224)	(141,070)	77,971
Transfers between funds		(40,862)	40,862	-	-
Net movement in funds		(4,708)	(136,362)	(141,070)	77,971
Reconciliation of Funds:					
Total funds brought forward		66,379	162,748	229,127	151,156
Total funds Carried Forward	14	61,671	26,386	88,057	229,127

All of the activities of the charity are classed as continuing

The notes on pages 10 to 16 form part of these financial statements

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

** See note 16 for full comparative for 2020

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

BALANCE SHEET

YEAR ENDED 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets	11	1,880	2,445
Current assets			
Debtors	12	346	13,066
Cash at bank and in hand		109,188	235,913
<i>Total current assets</i>		<u>109,534</u>	<u>248,979</u>
Creditors : Amounts falling due within one year	13	(23,357)	(22,297)
<i>Net Current assets or liabilities</i>		<u>86,177</u>	<u>226,682</u>
<i>Total net assets or liabilities</i>		<u><u>88,057</u></u>	<u><u>229,127</u></u>
The Funds of the Charity			
Restricted funds	14	26,386	162,748
Unrestricted funds	14	61,671	66,379
<i>Total charity funds</i>		<u><u>88,057</u></u>	<u><u>229,127</u></u>

The directors are satisfied that the company is 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 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

These financial statements were approved by the trustees on 7/12/21 and are signed on their behalf by:

J. Hadley
Judith Hadley - Chair of trustees

C. Moloney
Carole Moloney - Treasurer

The notes on pages 10 to 16 form part of these financial statements

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

1 Basis of Preparation

- a) These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (issued on 16 July 2014), as amended by Update Bulletin 2 published in October 2018, effective for accounting periods beginning on or after 1 January 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

- b) Preparation of the accounts on a going concern basis

At 31 March 2021, the charity had total funds of £88,057 (2020: £229,127). Restricted fund amounted to £26,386 (2020: £162,748). The free reserves of the charity, being unrestricted general reserves less fixed assets held in general reserves, totalled £61,671 (2020: £63,934). The target for free reserves is to hold 6 months of running costs, which currently equates to around £40,000.

Prior to and since the year end, the global Coronavirus pandemic has affected how the charity has been able to operate. Where possible, staff have been furloughed and support has been received in the form of business support grants. The charity began returning to 'business as usual' from April 2021, and the trustees, therefore have a reasonable expectation that the charity remains a going concern. The accounts have therefore been prepared on the going concern basis.

- c) The charity meets the definition of a public benefit entity as defined by FRS 102.

2 Accounting Policies

- a) Income from donations/grants is included in income and endowments when these are receivable, except as follows:

i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.

ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.

- b) Expenditure is recognised in the period in which they are incurred. Expenditure includes attributable VAT which cannot be recovered.

- c) Most expenditure is directly attributable to specific activities, and have been included in those cost categories. Support cost have been allocated 100% towards the charitable activities of the charity.

- e) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

- f) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

- g) Individual assets are capitalised at cost. Depreciation is calculated so as to write off the cost of an asset over the useful economic life of that asset as follows:

Fixtures and fittings 10% reducing balance

Computer equipment 3 years straight line

- h) The charity 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.

- i) 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.

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

Income and Endowments From:

3 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Donations	-	-	-	150,500
Grants	62,977	51,890	114,867	144,143
JRS Scheme	9,863	-	9,863	-
	<u>72,840</u>	<u>51,890</u>	<u>124,730</u>	<u>294,643</u>

Donations and Legacies prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations	500	150,000	150,500
Grants	400	143,743	144,143
	<u>900</u>	<u>293,743</u>	<u>294,643</u>

4 Other Trading Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Room Hire	2,093	-	2,093	23,594
Lunch Club	-	-	-	722
	<u>2,093</u>	<u>-</u>	<u>2,093</u>	<u>24,316</u>

Other Trading Income prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Room Hire	23,522	72	23,594
Lunch Club	722	-	722
	<u>24,244</u>	<u>72</u>	<u>24,316</u>

5 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Bank Interest	25	-	25	42

Investments prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Bank Interest	42	-	42

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

Expenditure on:

6 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Projects & Activities	411	-	411	3,735
Wages & Sessional Workers	24,378	26,335	50,713	76,903
Telephone & IT	1,191	1,140	2,331	971
Travel & Subsistence	-	-	-	67
Cleaning & Catering Supplies	864	-	864	2,594
Miscellaneous	602	-	602	303
Rates	-	-	-	1,134
Repairs & Renewals	2,551	191,969	194,520	118,413
Postage/ Stationery	50	-	50	122
Payroll	2,023	-	2,023	1,194
Subscriptions & Memberships	461	-	461	253
Employee Expenses	-	-	-	558
Training	-	-	-	3,870
Depreciation	565	-	565	583
Insurance	2,347	-	2,347	3,305
Bank Charges	105	-	105	219
Repaid Grant	100	-	100	5,000
Bad Debt	1,000	-	1,000	-
	36,648	219,444	255,092	219,224

Charitable activities prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Projects & Activities	3,735	-	3,735
Wages & Sessional Workers	22,593	54,310	76,903
Telephone & IT	961	10	971
Travel & Subsistence	67	-	67
Cleaning & Catering Supplies	2,555	39	2,594
Miscellaneous	303	-	303
Rates	1,134	-	1,134
Repairs & Renewals	9,621	108,792	118,413
Postage/ Stationery	122	-	122
Payroll	1,194	-	1,194
Subscriptions & Memberships	253	-	253
Employee Expenses	558	-	558
Training	595	3,275	3,870
Depreciation	583	-	583
Insurance	3,305	-	3,305
Bank Interest	219	-	219
Repaid Grant	-	5,000	5,000
	47,798	171,426	219,224

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

7 Other

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Accountancy Fee	1,056	-	1,056	963
Professional Fees	1,100	9,670	10,770	20,843
	<u>2,156</u>	<u>9,670</u>	<u>11,826</u>	<u>21,806</u>

Other prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Independent Examination Fees	963	-	963
Professional Fees	1,560	19,283	20,843
	<u>2,523</u>	<u>19,283</u>	<u>21,806</u>

This is stated after charging:

	2021 £	2020 £
Depreciation	565	583
Independent examination fees	827	803
	<u>1,392</u>	<u>1,386</u>

8 Staff costs and numbers

The aggregate payroll costs were:

	2021 £	2020 £
Wages and salaries	50,124	74,421
Social Security Costs	-	1,191
Pension Cost	589	1,291
	<u>50,713</u>	<u>76,903</u>

No employee received emoluments of more than £60,000 (2020: £Nil)

The average monthly head count was 9 staff (2020: 9 staff)

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

The key management personnel of the charity comprise the board of trustees & the Centre Manager. The total employee benefits of key management personnel, during the year, total £26,470 (2020: £29,020).

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

9 Related Party Transactions

There were no related party transactions during the year (2020: £Nil)

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Fixtures & Fittings £	Computer £	Total £
Cost			
At 1 April 2020	3,097	2,046	5,143
At 31 March 2021	<u>3,097</u>	<u>2,046</u>	<u>5,143</u>
Depreciation			
At 1 April 2020	1,452	1,246	2,698
Charge for the period	165	400	565
At 31 March 2021	<u>1,617</u>	<u>1,646</u>	<u>3,263</u>
Net book value			
At 31 March 2021	<u>1,480</u>	<u>400</u>	<u>1,880</u>
At 31 March 2020	<u>1,645</u>	<u>800</u>	<u>2,445</u>

12 Debtors

	2021 £	2020 £
Prepayments and other debtors	346	13,066
	<u>346</u>	<u>13,066</u>

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade Creditors	1,481	(78)
Funds held	20,000	19,800
Pension	464	464
PAYE	442	1,189
Accruals	970	922
	<u>23,357</u>	<u>22,297</u>

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

14 Analysis of Charitable Funds

	At 01-Apr 2020 £	Incoming resources £	Outgoing resources £	Transfers/ Gains £	At 31-Mar 2021 £
Restricted funds					
Quartet - Funding the Future	3,472	5,000	(1,140)	-	7,332
Avonlound Mouth	4,000	-	-	-	4,000
Linkage	1,864	-	-	-	1,864
Refurbishment Project	151,782	8,995	(201,639)	40,862	-
Kick Start	1,630	-	-	-	1,630
Bristol City Council Impact Fund	-	30,895	(26,335)	-	4,560
Quartet Community Foundation	-	7,000	-	-	7,000
	<u>162,748</u>	<u>51,890</u>	<u>(229,114)</u>	<u>40,862</u>	<u>26,386</u>
Unrestricted funds					
General Funds	35,379	74,958	(38,804)	(9,862)	61,671
Designated funds					
Refurbishment	31,000	-	-	(31,000)	-
Total Unrestricted Funds	<u>66,379</u>	<u>74,958</u>	<u>(38,804)</u>	<u>(40,862)</u>	<u>61,671</u>
Total funds	<u>229,127</u>	<u>126,848</u>	<u>(267,918)</u>	<u>-</u>	<u>88,057</u>

Designated funds are held for refurbishment of building costs

Restricted Funds:

Quartet - Funding the Future - Employment of part-time development worker and development training for board and manager.

Bristol Impact Fund - enabling local people to enhance their health and wellbeing.

Avonlound Mouth

Linkage - Mens group

Refurbishment Project - refurbishment of Avonmouth Community Centre

Kick Start - Avonmouth Health Improvement action plan

Quartet Community Foundation - No Child Goes Hungry Project

AVONMOUTH COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

15 Analysis of net assets between funds

	General Funds £	Restricted Funds £	Designated Funds £	Total Funds £
Fixed Assets	1,880	-	-	1,880
Cash at Bank and In Hand	82,802	26,386	-	109,188
Other Net Current Assets/Liabilities	(23,011)	-	-	(23,011)
Total	61,671	26,386	-	88,057

16 Analysis of Charitable Funds - Previous Year (as required by paragraph 4.2. of the SORP)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Incoming and Endowments from:			
Donations and Legacies	900	293,743	294,643
Other Trading Activities	24,244	72	24,316
Investments	42	-	42
Total	25,186	293,815	319,001
Expenditure On:			
Charitable activities	47,798	171,426	219,224
Other	2,523	19,283	21,806
Total	50,321	190,709	241,030
Net income/(expenditure)	(25,135)	103,106	77,971
Transfers between funds	3,469	(3,469)	-
Net movement in funds	(21,666)	99,637	77,971
Reconciliation of Funds:			
Total funds brought forward	88,045	63,111	151,156
Total funds Carried Forward	66,379	162,748	229,127

17 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.