

Charity registration number: 1152003

# The Smallthorne Community Centre CIO

Annual Report and Financial Statements  
for the Year Ended 31 March 2022

## **The Smallthorne Community Centre CIO**

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## **The Smallthorne Community Centre CIO**

### **Reference and Administrative Details**

<b>Trustees</b>	Neil Hawkins, Chair
	June Barlow, Treasurer
	Marilyn Hawkins, Secretary
	Kathleen Williamson
	Marion Derbyshire
<b>Principal Office</b>	Candida Yasemin Chelwynd
	Community Drive
	Smallthorne
	Stoke-on-Trent
	Staffordshire
<b>Charity Registration Number</b>	ST6 1QE
	1152003
<b>Independent Examiner</b>	Daryl Denson ACMA
	Independent Examiner
	VAST
	The Dudson Centre
	Hope Street
	Hanley
	Staffordshire
	ST1 5DD

## **The Smallthorne Community Centre CIO**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

#### **Objectives and activities**

##### **Objects and aims**

The Smallthorne Community CIO trustees will develop the community centre for the benefit of the local community of Smallthorne and the surrounding area, together with other voluntary and residents groups, without distinction of age, sex, sexual orientation, race, political, religious or other opinions, to provide an open and inclusive facility in the interests of social welfare, recreation and leisure time occupation with the object of improving community well being. We aim to provide a financially self sustaining facility, expanding the usage of the centre by local community groups, individuals, and agencies in the future through events, activities and meetings.

The aims of the charity are:

- To provide room hire, human resources and services for education and training.
- To provide room hire, human resources and services for groups which deal with the advancement of health.
- To provide room hire, human resources and services for groups concerned with amateur sports.
- To provide recreational activities to the local community.

##### **Objectives, strategies and activities**

We provide a venue for low cost private hire for parties, community groups such as R.V.S., keep fit, toddler groups, bowls, friendship clubs and dance groups.

We recruit and train volunteers from the local community to run the social society and support those wishing to obtain employment, allowing them to gain experience in customer service, project delivery and management, social skills and recreational skills.

We have a drop in centre where our local residents association together with our councillor and the local police hold weekly surgeries for local residents who may have issues to report. The Citizens Advice Potteries Moneywise team also hold drop-in surgeries offering free advice to local residents.

##### **Public benefit**

The Smallthorne Community Centre CIO hosts a number of recreational and other activities at an affordable cost, allowing an economically and socially deprived area to have access to low cost recreational, educational, health related and social inclusive activities, as well as the offices for weekly "open surgeries" with our local councillor and a "drop in centre" for local residents to report areas of concern to the local police force.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

##### **Use of volunteers**

All of the trustees perform voluntary work for the charity, as well as a number of other volunteers from within the community. Volunteers contribute an average of 120 hours per week and their main roles are to make and sell refreshments, cleaning, fundraising, organising and hosting bingo sessions, caretaking duties and supervision of groups using the community hall.

## **The Smallthorne Community Centre CIO**

### **Trustees' Report (continued)**

#### **Achievements and performance**

We have continued to work with our local NHS partners to provide a vaccination centre for residents of the north of the city of Stoke-on-Trent. Once some restrictions were lifted we were able to facilitate small groups to restart their community activities.

We have continued to carry out our garden renovations and improvements but have still been unable to carry out events such as weddings and parties.

No committee meetings have taken place during this financial year, however trustees have been kept up to date with any developments.

#### **Financial review**

##### ***Policy on reserves***

The trustees decided to adapt their policy on reserves to hold higher reserves for future property repairs, as it is anticipated that the number of repairs for which the charity is responsible, due to leasehold commitments, will increase in the near future. Therefore the charity aims to hold reserves of £70,000 for potential property repairs, plus one year of expenses of approximately £20,000, making a total of £90,000. As at 31 March 2022, the charity had unrestricted free reserves of £205,291 (2021: £204,176) which is in excess of the policy and is likely to be spent on the property in due course.

#### **Structure, governance and management**

##### ***Nature of governing document***

The Charity is governed by its Constitution of Charitable Incorporated Organisation dated 1st March, 2013.

##### ***Recruitment and appointment of trustees***

The trustees are appointed by a resolution passed at a properly convened meeting of the charity trustees all of whom have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

##### ***Induction and training of trustees***

Once inducted a new trustee is assigned a mentor who is an existing trustee. The new trustee will receive training in health and safety issues and any other legal issues which affect the running of the community centre. The new trustee will also be briefed in the latest financial position of the charity and will have the opportunity to examine financial records in order to gain an insight into the direction of the charity.

## **The Smallthorne Community Centre CIO**

### **Trustees' Report (continued)**

#### **Relationships with related parties**

##### **Smallthorne Social Society CIC**

Smallthorne Social Society CIC works closely with The Smallthorne Community Centre CIO by providing a bar service to events organised and hosted by The Smallthorne Community Centre CIO within the Community Hall. The Smallthorne Community Centre CIO provided Smallthorne Social Society CIC with initial funding to establish the bar by providing stock and the payment of other invoices. As well as paying back this initial loan, Smallthorne Social Society CIC also pays £500 per annum to The Smallthorne Community Centre CIO, as well as a donation consisting of the profits which the Smallthorne Social Society CIC made during the previous financial year.

#### **Major risks and management of those risks**

The main risks we face are keeping on top of repairs and maintenance of the building.

We are hoping to obtain funding to enable us to make some improvements to our centre. Having many volunteers is the key to running a successful charity and we are fortunate in having a large number of willing people on hand when needed.

The annual report was approved by the trustees of the charity on 21/12/22 and signed on its behalf by:



Marilyn Hawkins  
Trustee

## **The Smallthorne Community Centre CIO**

### **Independent Examiner's Report to the trustees of The Smallthorne Community Centre CIO**

I report to the trustees on my examination of the accounts of The Smallthorne Community Centre CIO for the year ended 31 March 2022.

#### **Responsibilities and basis of report**

As the charity trustees of The Smallthorne Community Centre CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the The Smallthorne Community Centre CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

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

1. accounting records were not kept in respect of The Smallthorne Community Centre CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



.....  
Daryl Denson ACMA  
Independent Examiner

VAST  
The Dudson Centre  
Hope Street  
Hanley  
Staffordshire  
ST1 5DD

Date: 21/12/2022 .....

# **The Smallthorne Community Centre CIO**

## **Statement of Financial Activities for the Year Ended 31 March 2022**

	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Total 2022 £</b>
<b>Income and Endowments from:</b>			
Donations and legacies	2	15,481	15,481
Charitable activities	3	<u>1,130</u>	<u>1,130</u>
<b>Total Income</b>		<u>16,611</u>	<u>16,611</u>
<b>Expenditure on:</b>			
Charitable activities	4	<u>(15,498)</u>	<u>(15,498)</u>
<b>Total Expenditure</b>		<u>(15,498)</u>	<u>(15,498)</u>
<b>Net movement in funds</b>		1,115	1,115
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>204,176</u>	<u>204,176</u>
Total funds carried forward	13	<u>205,291</u>	<u>205,291</u>
	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Total 2021 £</b>
<b>Income and Endowments from:</b>			
Donations and legacies	2	20,956	20,956
Charitable activities	3	<u>2,696</u>	<u>2,696</u>
<b>Total Income</b>		<u>23,652</u>	<u>23,652</u>
<b>Expenditure on:</b>			
Charitable activities	4	<u>(12,989)</u>	<u>(12,989)</u>
<b>Total Expenditure</b>		<u>(12,989)</u>	<u>(12,989)</u>
<b>Net movement in funds</b>		10,663	10,663
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>193,513</u>	<u>193,513</u>
Total funds carried forward	13	<u>204,176</u>	<u>204,176</u>

All of the charity's activities derive from continuing operations during the above two periods.




# The Smallthorne Community Centre CIO

(Registration number: 1152003)  
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	9	53,710	54,166
<b>Current assets</b>			
Debtors	10	3,100	2,363
Cash at bank and in hand	11	<u>149,059</u>	<u>148,722</u>
		152,159	151,085
<b>Creditors: Amounts falling due within one year</b>	12	<u>(578)</u>	<u>(1,075)</u>
<b>Net current assets</b>		<u>151,581</u>	<u>150,010</u>
<b>Net assets</b>		<u>205,291</u>	<u>204,176</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>205,291</u>	<u>204,176</u>
<b>Total funds</b>	13	<u>205,291</u>	<u>204,176</u>

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 21/12/22 and signed on their behalf by:

  
Marilyn Hawkins  
Trustee

## **The Smallthorne Community Centre CIO**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### **1 Accounting policies**

##### **Statement of compliance**

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 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

The Smallthorne Community Centre CIO meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### **Donations and legacies**

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### **Investment income**

Interest received on bank deposits is recognised as it is earned.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### **Charitable activities**

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

## **The Smallthorne Community Centre CIO**

### **Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)**

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Asset class**

Kitchen Extension and Property Improvements

Fixtures, Fittings and Equipment

#### **Depreciation method and rate**

0% - the residual value is not materially different from the carrying value of the asset.

15% - on a reducing balance basis.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## The Smallthorne Community Centre CIO

### Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

#### 2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £
Donations and legacies;		
Donations from individuals	353	353
Grants, including capital grants;		
Government grants	15,128	15,128
	<u>15,481</u>	<u>15,481</u>
	<b>Unrestricted funds General £</b>	<b>Total 2021 £</b>
Donations and legacies;		
Donations from individuals	184	184
Grants, including capital grants;		
Government grants	20,772	20,772
	<u>20,956</u>	<u>20,956</u>

#### 3 Income from charitable activities

	Unrestricted funds General £	Total 2022 £
Room Hire	300	300
Clubs	830	830
	<u>1,130</u>	<u>1,130</u>
	<b>Unrestricted funds General £</b>	<b>Total 2021 £</b>
Room Hire	2,196	2,196
Rental of Bar to Smallthorne SS CIC	500	500
	<u>2,696</u>	<u>2,696</u>

## The Smallthorne Community Centre CIO

### Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

#### 4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2022 £
Dances		5,040	5,040
Depreciation, amortisation and other similar costs		456	456
Allocated support costs		9,482	9,482
Governance costs		578	578
		15,556	15,556

	Note	Unrestricted funds General £	Total 2021 £
Dances		2,161	2,161
Depreciation, amortisation and other similar costs		537	537
Allocated support costs		9,273	9,273
Governance costs		550	550
		12,521	12,521

	Activity undertaken directly £	2022 £
Utilities	2,860	2,860
Telephone & Internet	894	894
Cleaning	590	590
Insurance	961	961
Repairs & Renewals	1,619	1,619
Equipment	95	95
Security Services	432	432
Depreciation Charge	457	457
Sundries	1,110	1,110
Waste	860	860
Donations	40	40
Independent Examination	578	578
Donations to Smallthorne Social Society CIC	5,000	5,000
	15,496	15,496

	Activity undertaken directly £	2021 £
Utilities	850	850
Telephone & Internet	848	848
PRS Licence	135	135

## The Smallthorne Community Centre CIO

### Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

	Activity undertaken directly £	2021 £
Cleaning	1,053	1,053
Insurance	873	873
Repairs & Renewals	3,927	3,927
Office Expenses	17	17
Equipment	320	320
Security Services	432	432
Depreciation Charge	537	537
Sundries	488	488
Waste	818	818
Donations	1,000	1,000
Independent Examination	550	550
Donations to Smallthorne Social Society CIC	1,161	1,161
	<u>12,989</u>	<u>12,989</u>

#### 5 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2022 £
Independent examiner fees		
Examination of the financial statements	578	578
	<u>578</u>	<u>578</u>
	Unrestricted funds General £	Total 2021 £
Independent examiner fees		
Examination of the financial statements	550	550
	<u>550</u>	<u>550</u>

## **The Smallthorne Community Centre CIO**

### **Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)**

#### **6 Government grants**

During the financial period the charity received £15,128 in Covid support grants from Stoke-on-Trent City Council (2021: £20,772)

The amount of grants recognised in the financial statements was £15,128 (2021 - £20,772).

There were no conditions or other contingencies attached to this grant.

#### **7 Trustees remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### **8 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

# **The Smallthorne Community Centre CIO**

## **Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)**

### **9 Tangible fixed assets**

	Bar fixtures, fittings and equipment £	Total £
<b>Cost</b>		
At 1 April 2021	65,704	65,704
At 31 March 2022	65,704	65,704
<b>Depreciation</b>		
At 1 April 2021	11,537	11,537
Charge for the year	457	457
At 31 March 2022	11,994	11,994
<b>Net book value</b>		
At 31 March 2022	53,710	53,710
At 31 March 2021	54,167	54,167

### **10 Debtors**

	2022 £	2021 £
Prepayments	87	-
Other debtors	3,013	2,363
	3,100	2,363

### **11 Cash and cash equivalents**

	2022 £	2021 £
Cash on hand	1,590	1,594
Cash at bank	147,469	147,128
	149,059	148,722

### **12 Creditors: amounts falling due within one year**

	2022 £	2021 £
Accruals	578	1,075



## The Smallthorne Community Centre CIO

### Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

#### 13. Funds

##### Unrestricted funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
Unrestricted Funds	<u>204,176</u>	<u>16,671</u>	<u>(15,496)</u>	<u>205,351</u>
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
Unrestricted Funds	<u>193,513</u>	<u>23,652</u>	<u>(12,989)</u>	<u>204,176</u>

#### 14. Related party transactions

During the year the charity made the following related party transactions:

##### **Smallthorne Social Society CIC**

The Smallthorne Community Centre CIO works closely with Smallthorne Social Society CIC. The Charity made an initial loan to the Smallthorne Social Society CIC when it commenced trading and this amount will be paid back in due course. A further loan was made in this financial period, to support the CIC during lockdown. Smallthorne Social Society CIC rents the bar within the community centre which they pay the Charity £500 per annum for and donates any profits it makes to the Charity, though no rent was charged in the current period as the bar was not operating.

During the period Smallthorne Social Society CIC received a donation of £5000 from Smallthorne Community Centre CIO to cover wage expenses incurred not covered by the Coronavirus Job Retention Scheme and a loan of £650 to cover governance costs.

At the balance sheet date the amount due from Smallthorne Social Society CIC was £3,013 (2021 - £2,363).