

Barnes Wallis Community Centre Association

Report and Accounts

31 March 2023

The Charity Registration: 1163388

Barnes Wallis Community Centre Association

Report and accounts for the year ended 31 March 2023

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Barnes Wallis Community Centre Association

Trustees' annual report for the year ended 31 March 2023

The trustees present their report and accounts for the year ended 31 March 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- Barnes Wallis Community Centre Association.

The charity is also known by its operating name, Barnes Wallis Community Centre Association (BWCCA).

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1163388.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW).

The governing document is dated 02 September 2015

There are no restrictions in the governing documents on the operation of the charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity

74 Wild Goose Drive

London

Telephone: +447761853653

Email Address: barneswallis@btconnect.com

Web address: www.disabledgo.com/en/access-guide/barnes-willis-community-centre/london-borough-of-lewisham

The trustees in office on the date the report was approved were:-

Erroll Williams

Emma Lanlehin

Nimo Yussuf

Hogan Udu

Barnes Wallis Community Centre Association

Trustees' annual report for the year ended 31 March 2023

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

BWCCA aims to manage a community centre that provides facilities for recreational, sporting and social well-being for the local community, including providing space to:

1. Enable and empower older people to have a safe, healthy and enjoyable quality of life by reducing the risk of isolation and loneliness in older people, resulting in improved mental and general health and wellbeing for the individual.
2. Increase opportunities for recreation and learning and provide facilities for children and families to develop the confidence and skills required to reach their full potential whilst gaining positive social and personal skills.
3. Enable people to be better informed about issues that affect them and able to take actions to improve their lives through access to information, advice and guidance.

Objectives

- Run an accessible community centre for all ages and abilities;
- Ensure a diverse range of user groups;
- Encourage and enable local people to take an active part in the management, delivery and development of all service delivery, development and evaluation;
- Improve access to information about the centre's facilities by working with the current service users and local community to develop marketing and promotion materials and activities and
- Organise and promote community, family and cultural events that encourage excellence, parent/child relationships, creative expression and community cohesion.

The main activities undertaken in relation to those purposes during the year.

The association aims to secure a diverse range of community and user groups. The following is a list of groups that used the centre during the period:

New Cross Church
Community Day Nursery (child-minding group)
Olive Court Chamber
Fountain Life Limited

The centre provides a space for Sunday worship for New Cross Church.

We have also been using the centre for our own private playgroup. Community Day Nursery provides child-minding services for children aged 3 months to 5 years. It has been a bonus that it is local and we have facilities to store our toys. We would like to continue to use the centre when possible.

Our Taekwondo classes at the centre are held on Monday and Fridays, and is attended by a strong group of regulars and new attendees - all from the local and surrounding community. Regular exercise sessions are very much valued in the community. Activities are run in accordance with our members' needs and requests. Users really look forward to the social aspect of these classes which are right on their doorsteps.

The Centre provides a space for users to meet new people, interact and form friendships with others whilst becoming more active.

Barnes Wallis Community Centre Association

Trustees' annual report for the year ended 31 March 2023

Joy's group activities are attended by a strong group of regulars and new people from the local community. They are mostly aged 60 and over. The fitness classes provide by Joy's group has proven to be excellent for their physical and mental health well-being. Not only do they really enjoy keeping fit to the music from their younger days, but they also look forward to socialising with others in the community.

Hall Hire

There continue to be a high demand for weekend hire of the centre for private events such as birthday celebrations, funerals, weddings and christening. The weekend commercial hire currently remains our principal income source.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Resources used in the activities undertaken during the year.

The present level of funding is adequate to support the continuation of the charity operations for the medium term, and the trustees consider the financial position of the charity to be satisfactory.

The contribution of volunteers during the year.

Barnes Wallis Community Centre Association recognises the significant contributions made by the volunteers

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustees are elected from and by the membership. Elections for membership trustees will be held at BWCCA's Annual General Meeting. Only members of BWCCA can vote in these elections.

The number of trustees that can be appointed is limited to 6-7.

Trustees understand that they must ensure that all of the Association's human resources financial resources and assets must be used to achieve BWCCA charitable objects which are stated below.

The policies and procedures for the induction and training of trustees.

All trustees are issued with a copy of our governing document and receive regular financial performance information at our monthly trustees' meetings. Trustees are encouraged to attend appropriate external training events which will help in the undertaking of their role.

The trustee training and induction policy provides them with information in regard to their legal obligations and the expectations of the roles of trustees and honorary roles.

Barnes Wallis Community Centre Association

Trustees' annual report for the year ended 31 March 2023

The charity's organisational structure.

Membership

The association wish to encourage more of the local community to join BWCCA as members. From BWCCA Constitution (governing document) membership shall be open, irrespective of sex, sexual orientation, age disability, race, nationality, or political, religious or other opinions to:

- a) Individuals aged 18 and above;
- b) Who live within the area of benefit, who shall be known as full members;
- c) Who live outside the area of benefit, who shall be known as associate members;
- d) Individuals under the age of eighteen years, whether living within or outside the area of benefit, who shall be known as junior members;
- e) Associations and organisations, whether corporate or unincorporated, (and including branches of national or international organisations) which operate solely or in part within the area of benefit, are oluntary or non-profit-distributing and which wish to support the objects, which shall be known as affiliated members;
- f) Statutory authorities in whose administrative area the area of benefit lies which shall be known as statutory authority members.

The trustees' bankers and advisors

Bankers	Barclays Bank Plc 93 Lewisham High Street London SE13 6BB
Accountants	Crownwise Consult Ltd 1A Town Square Erith Kent DA8 1RE

Financial review

The charity's financial position at the end of the year ended 31 March 2023

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	(9,793)	5,453
Unrestricted revenue funds available for the general purposes of the charity	13,218	23,011

Financial review of the position at the reporting date, 31 March 2023 .

During the year, income of £29,652 (£38,330 in 2022) was received as voluntary donations. The net movement in funds for the period, as shown in the statement of Financial activities, for the period was a deficit £9,793 (Surplus £5,453 in 2022). The value of BWCCA net assets at 31st March 2023 is £13,218 (£23,011 in 2022).

Barnes Wallis Community Centre Association

Trustees' annual report for the year ended 31 March 2023

Policies on reserves.

The charity commission requires charities to determine and explain their policy for free reserves. The trustees have reviewed the organisation's free reserves policy and have turned its entire unrestricted fund into an emergency reserve to enable Barnes Wallis Community Centre Association to meet its obligations in the event of a shortfall in income or sudden upturn in expenditure.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The trustees have examined the major risks which Barnes Wallis Community Centre Association faces and believe that maintaining their free reserves at a reasonable level, combined with their annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions.

The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

Plans for the future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

The association continues to work hard on engaging with the local community and ensuring the diversity of the user groups at the centre.

We will collaborate with Lewisham Community Connections to help host and fund events for the community.

The association is in the progress of assisting a young man from the local community in the setting up a group where he will be training them how to build and repair remote-control vehicles and drones. The young man will also organise events locally and he will be presenting trophies to people who have successfully completed the training.

We constantly look into ways we can cost-effectively improve the appearance of the building. The improvements we are planning include the refurbishment of the training/conference room, new chairs (reupholstering), the replacement of the wash basins in the men's bathroom, redecoration of the office and the replacement of skylights in the Nursery and men's bathroom. The aim is to improve the experience of centre users and to increase our revenue, which in turn will increase our ability to improve our facilities for the benefit the community.

The association will also continue to organise fun trips for the community such as day trips to the seaside.

Details of the independent examiner

Adeniyi Zaccheus
Chartered Certified Accountant
1A Town Square
Erith
Kent
United Kingdom
DA8 1RE

Barnes Wallis Community Centre Association

Trustees' annual report for the year ended 31 March 2023

Statement of trustees' responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

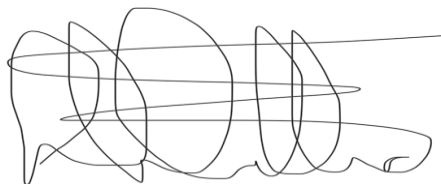
In particular, charity law requires the trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the trustees are required to :

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the statutory responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.



Erroll Williams
Trustee

Barnes Wallis Community Centre Association

Report of the independent examiner to the trustees of the charity on the accounts for the year ended 31 March 2023

I report to the trustees on my examination of the financial statements of the charity on pages 12 to 20 for the year ended 31 March 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the trustees and the independent examiner and the basis of the report

As described on page 9, you, the charity's trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the trustees of all material matters.

Barnes Wallis Community Centre Association

Report of the independent examiner to the trustees of the charity on the accounts for the year ended 31 March 2023

Independent examiner's statement, report and opinion

Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, and in order to accord with current best practice, the Trustees have determined to prepare the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), . I concur with this approach, and any references in my report to the regulations should be read subject to this comment.

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.



Adeniyi Zaccheus

Chartered Certified Accountant

1A Town Square

Erith

Kent

United Kingdom

DA8 1RE

This report was signed on 23 January 2025

Barnes Wallis Community Centre Association - Statement of financial activities for the year ended 31 March 2023

Statement of financial activities for the year ended 31 March 2023

	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior year Total funds
	2023	2023	2023	2022
	£	£	£	£
Income & Endowments from:				
Donations	-	-	-	14,677
Investments	29,652	-	29,652	23,653
Total income	29,652	-	29,652	38,330
Expenditure on:				
Charitable activities	39,445	-	39,445	32,877
Total expenditure	39,445	-	39,445	32,877
Net income for the year	(9,793)	-	(9,793)	5,453
Reconciliation of funds:-				
Total funds brought forward	23,011	-	23,011	17,558
Total funds carried forward	13,218	-	13,218	23,011

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate statement of total recognised gains and losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations.

Barnes Wallis Community Centre Association - Resources applied in the year ended 31 March 2023 towards fixed assets for Charity use:-

	2023	2022
	£	£
Funds generated in the year as detailed in the SOFA	(9,793)	5,453
Resources applied on functional fixed assets	-	(5,552)
Net resources available to fund charitable activities	(9,793)	(99)

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 12 to 18 form an integral part of these accounts.

Barnes Wallis Community Centre Association - Statement of financial activities for the year ended 31 March 2023

Movements in revenue and capital funds for the year ended 31 March 2023

Revenue accumulated funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Last year Total funds 2022 £
Accumulated funds brought forward	23,011	-	23,011	17,558
Recognised gains and losses before transfers	(9,793)	-	(9,793)	5,453
	13,218	-	13,218	23,011
Closing revenue funds	13,218	-	13,218	23,011
Summary of funds	Unrestricted and Designated funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Last Year Total funds 2022 £
Revenue accumulated funds	13,218	-	13,218	23,011
Total funds	13,218	-	13,218	23,011

**Barnes Wallis Community Centre Association
Income and expenditure account for the year ended 31 March 2023 as required by the Companies Act 2006**

	2023 £	2022 £
Income		
Income from operations	-	14,677
Investment income		
Income from investments, other than interest receivable	29,652	23,653
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	37,775	31,207
Depreciation	1,170	1,170
Governance costs	500	500
Total expenditure in the year	39,445	32,877
Retained surplus for the financial year	(9,793)	5,453

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 12 to 18 form an integral part of these accounts.

Barnes Wallis Community Centre Association - Balance Sheet as at 31 March 2023

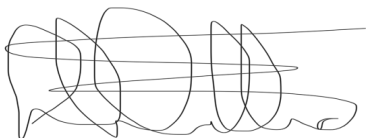
	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	4	3,512	4,682
Total fixed assets		<u>3,512</u>	<u>4,682</u>
Current assets			
Cash at bank and in hand		10,706	18,829
Total current assets		<u>10,706</u>	<u>18,829</u>
Creditors: amounts falling due within one year	5	<u>(1,000)</u>	<u>(500)</u>
Net current assets		9,706	18,329
The total net assets of the charity		<u>13,218</u>	<u>23,011</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-			
Unrestricted revenue funds	8	13,218	23,011
		<u>13,218</u>	<u>23,011</u>
Total charity funds		<u>13,218</u>	<u>23,011</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Erroll Williams

Trustee

Approved by the board of trustees on 23 January 2025

The notes attached on pages 12 to 18 form an integral part of these accounts.

Barnes Wallis Community Centre Association

Notes to the accounts for the year ended 31 March 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Barnes Wallis Community Centre Association

Notes to the accounts for the year ended 31 March 2023

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity. However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note3.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	20% straight line
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Creditors and provisions

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Barnes Wallis Community Centre Association

Notes to the accounts for the year ended 31 March 2023

Fund Accounting

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

There are no endowment funds.

2 Net surplus before tax in the financial year

	2023	2022
	£	£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	1,170	1,170
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3 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated.

<i>Salary costs</i>	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	9,279	8,148

4 Tangible fixed assets

<i>Current year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2022	-	5,852	-	5,852
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2023	-	5,852	-	5,852
Depreciation				
At 1 April 2022	-	1,170	-	1,170
Charge for the year	-	1,170	-	1,170
On disposals	-	-	-	-
At 31 March 2023	-	2,340	-	2,340
Net book value				
At 31 March 2023	-	3,512	-	3,512
At 31 March 2022	-	4,682	-	4,682

Barnes Wallis Community Centre Association

Notes to the accounts for the year ended 31 March 2023

5 Creditors: amounts falling due within one year	2023	2022
	£	£
Accruals for grants payable	1,000	500
	1,000	500

6 Income and expenditure account summary	2023	2022
	£	£
At 1 April 2022	23,011	17,558
Surplus after tax for the year	(9,793)	5,453
At 31 March 2023	13,218	23,011

7 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible fixed assets	3,512	-	-	3,512
Current assets	10,706	-	-	10,706
Current liabilities	(1,000)	-	-	(1,000)
	13,218	-	-	13,218

At 1 April 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible fixed assets	4,682	-	-	4,682
Current assets	18,829	-	-	18,829
Current liabilities	(500)	-	-	(500)
	23,011	-	-	23,011

8 Change in total funds over the year as shown in Note 7 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted revenue funds	23,011	(9,793)	-	13,218
Total unrestricted and designated funds	23,011	(9,793)	-	13,218

9 Analysis of movements in funds over the year as shown in Note 8

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted revenue funds	29,652	(39,445)	-	(9,793)
	29,652	(39,445)	-	(9,793)

Barnes Wallis Community Centre Association

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

10 Donations, grants and legacies

	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior year Total funds
	2023	2023	2023	2022
	£	£	£	£
Revenue grants from government and public bodies	14,677		14,677	14,677
Total public sector revenue grants	-	-	-	14,677

11 Investment income

	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior year Total funds
	2023	2023	2023	2022
	£	£	£	£
Property rental income	29,652	-	29,652	23,653
Total investment income	29,652	-	29,652	23,653

12 Expenditure on charitable activities - Direct spending

<i>Current year</i>	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior year Total funds
	2023	2023	2023	2022
	£	£	£	£
Gross wages and salaries - charitable activities	9,279	-	9,279	8,148
Travel and Subsistence - Charitable Activities	44	-	44	-
Training	1,641	-	1,641	167
Total direct spending	10,964	-	10,964	8,315

13 Expenditure on charitable activities- Grant funding of activities

<i>Current year</i>	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior year Total funds
	2023	2023	2023	2022
	£	£	£	£
Grants made to individuals	-	-	-	4,378
Grants made to organisations	-	-	-	686
Total grantmaking costs	-	-	-	5,064

Barnes Wallis Community Centre Association

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

14 Support costs for charitable activities

<i>Current year</i>	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior year Total funds
	2023	2023	2023	2022
	£	£	£	£
<i>Premises expenses</i>				
Rates and water charges	5,496	-	5,496	4,447
Light heat and power	16,631	-	16,631	(1,830)
Cleaning and waste management	-	-	-	5,167
Premises repairs, renewals and maintenance	2,653	-	2,653	4,037
Property insurance	927	-	927	548
<i>Administrative overheads</i>				
Telephone, fax and internet	644	-	644	1,024
Stationery and printing	439	-	439	45
Advertising and marketing	-	-	-	20
Sundry expenses	21	-	21	1,920
Equipment, repairs, expenses and maintenance	-	-	-	-
<i>Professional fees paid to the auditor or independent examiner in addition to audit and examination fees</i>				
Other legal and professional	-	-	-	2,450
Depreciation total for the period	1,170	-	1,170	1,170
Support costs before reallocation	27,981	-	27,981	18,998

Barnes Wallis Community Centre Association

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

15 Other expenditure - Governance costs

<i>Current year</i>	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior year Total funds
	2023	2023	2023	2022
	£	£	£	£
Independent examiner's fees	500	-	500	500
Total Governance costs	500	-	500	500

16 Total charitable expenditure

<i>Current year</i>	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior year Total funds
	2023	2023	2023	2022
	£	£	£	£
Total direct spending	10,964	-	10,964	8,315
Total grantmaking costs	-	-	-	5,064
Total support costs	27,981	-	27,981	18,998
Total governance costs	500	-	500	500
Total charitable expenditure	39,445	-	39,445	32,877

All the expenditure in the prior year was unrestricted.