

WARMLEY COMMUNITY CENTRE

UNAUDITED FINANCIAL STATEMENTS

MARCH 31, 2021

REGISTERED CHARITY NUMBER 1187934

WARMLEY COMMUNITY CENTRE

TRUSTEES ANNUAL REPORT

MARCH 31, 2021

The trustees present their report and the unaudited financial statements for the period ended March 31, 2021.

Reference and administrative details

Registered charity name:

Warmley Community Centre

Charity registration number:

1187934

Operational address:

20 Deanery Road
Kingswood
Bristol
BS 15 9JB

Trustees and members of the management committee

Mrs S Parry – President
Mrs P Sessions – Vice president
Mr K Rogers – Chairperson
Mr T Bell – Vice Chairperson
Ms G Smith – Siston Parish Council representative
Mr S Bromiley – South Gloucestershire Council Representative
Ms S Cains – Secretary
Mrs J Stone – Treasurer

Independent Accountants:

Elliott Bunker Limited
Chartered accountants
61 Macrae Road
Ham Green
Bristol
BS20 0DD

WARMLEY COMMUNITY CENTRE

TRUSTEES ANNUAL REPORT

MARCH 31, 2021

Structure, governance and management

Governing document

Warmley Community Centre is a Charitable Incorporated Organisation (CIO). It was registered on February 13, 2020 and its registered number is 1187934. All the activities of the Warmley War Memorial Hall and Community Centre, registered charity number 301643 together with its assets and liabilities as at March 31, 2020 were transferred to the CIO with effect from that date.

Trustees

The trustees, who served during the period and up to the date of this report, are set out on page 2. One half of the members must retire at each annual general meeting and offer themselves for re-election.

Risk management

The trustees discuss the operational and financial risks to which the charity is exposed on a regular basis and systems, procedures and policies including those for Health and Safety, Equality and Diversity and Safeguarding have been introduced to mitigate those risks.

Objectives and activities

The objects of the charity are:

To further or benefit the residents of the Ecclesiastical Parish of Warmley and the civil Parish of Siston and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, 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 objective of improving the conditions of life for the residents.

In furtherance of these objects but not otherwise, the trustees shall have power to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objects.

Achievements and performance

The charity commenced operations on April 1, 2020 taking over all the activities and funds of The Warmley War Memorial Hall and Community Centre as at March 31, 2020.

The Covid-19 pandemic forced the closure of the Community Centre during March 2020 and with the exception of a brief period from September to November 2020 during which a few activity groups were permitted to resume and the Warmley Pre-school, which having resumed in September 2020 was allowed to continue in accordance with government legislation, the Centre remained closed until May 2021 when the Covid-19 restrictions were gradually lifted.

During lockdown the trustees along with a team of volunteers, who were 'furloughed' by their employers, refurbished all areas of the premises making them more welcoming to existing and potential new hirers.

WARMLEY COMMUNITY CENTRE

TRUSTEES ANNUAL REPORT

MARCH 31, 2021

Structure, governance and management (continued)

Financial review

With the use of the Community Centre severely restricted throughout the year because of the Covid-19 pandemic the income from activities only amounted to £7,310 whereas essential expenditure totalled £44,629.

Covid support funding received from South Gloucestershire Council of £26,143 and Job Retention Scheme funding received from HMRC of £11,185 enabled the trustees to meet all essential running costs throughout the lockdown period and ensured the Centre's doors could re-open when permitted to do so in May 2021. The year ended with a small surplus of £1,421.

The financial situation is monitored on a regular basis with weekly updates provided to the trustees. Every effort is being made by the administration team to attract new hirers and reduce costs wherever practicable in order to improve the charity's financial position.

Reserves policy

The charity's free reserves are represented by the unrestricted funds not committed or invested in tangible assets being £4,156.

It is aim of the trustees to build the free reserves and set up a sinking fund to meet the costs of essential repairs, maintenance and improvements to the premises to approximately £15,000.

Plans for the future

Since the easing of the Covid-19 restrictions a number of new groups and activities have been welcomed to the Community Centre including:

Bristol School of Performing Arts
Knitters
U3A – French conversation classes
Music with Mummy
Slimming World

An Open Day was held in August for hirers and local residents to look around the refurbished Centre and interest in using the Centre was expressed by a range of new groups and activities.

Funding from the South Gloucestershire's Area Wide Grant scheme has been secured for the installation of a new and much needed security alarm system and further grant claims will be submitted during the year to fund the installation of a new fire detection and alarm system and other improvements as identified by the trustees.

WARMLEY COMMUNITY CENTRE

TRUSTEES ANNUAL REPORT

MARCH 31, 2021

Trustees' responsibilities

The trustees are responsible for preparing the Trustees report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

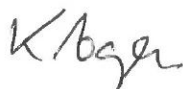
The law applicable to charities in England and Wales requires the charity trustee to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period.

In preparing these financial statements, the trustee is required to:

- Select suitable accounting policies and then apply them consistently;
- Observe methods and principles in the applicable Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This above report was approved on 24/11/2021 and signed on by



K Rogers

Chairman of the Management Committee

WARMLEY COMMUNITY CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE WARMLEY COMMUNITY CENTRE

Year ended March 31, 2021

I report to the trustees on my examination of the financial statements of The Warmley Community Centre (the charity) for the ended March 31, 2021.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's financial statements 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 charity as required by section 130 of the Act; or
2. The financial statements do not accord with those records; or
3. 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.

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.



Paul Cridland FCA
Independent Examiner

61 Macrae Road
Ham Green
Bristol
BS20 0DD

24th Nov 2021

WARMLEY COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

MARCH 31, 2021

	Notes	Restricted funds	Unrestricted funds	Total 2021
		£	£	£
Income				
Grants, gifts and donations	4		26,905	26,905
Charitable activities	5	-	7,310	7,310
Other income	6	-	11,587	11,587
Investment income		-	248	248
Total income		-	46,050	46,050
Expenditure				
Charitable activities	7	-	44,629	44,629
Total expenditure		-	44,629	44,629
Net income and movement in funds		-	1,421	1,421
Funds transferred from the previously unincorporated organisation		1,000	264,831	265,831
Total funds carried forward		1,000	266,252	267,252

The statement of financial activities includes all gains and losses in the year.

All incoming resources and resources expended derive from continuing activities.

WARMLEY COMMUNITY CENTRE

STATEMENT OF FINANCIAL POSITION

MARCH 31, 2021

	Notes	2021 £
Fixed assets	11	256,255
Investments	12	6,841
Current assets		
Debtors and prepayments	13	3,208
Cash at bank and in hand		<u>10,243</u>
Total current assets		<u>13,451</u>
Creditors: amounts falling due within one year	14	9,295
Net current assets		<u>4,156</u>
Total assets less current liabilities		<u>267,252</u>
Funds:		
Unrestricted funds	16	266,252
Restricted funds	16	<u>1,000</u>
		<u>267,252</u>

These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements have been approved by the Management Committee on.....^{24.11.21}
and signed on its behalf by

.....
K Rogers

WARMLEY COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2021

1. General information

The charity is a public benefit entity and a registered charitable incorporated organisation in England and Wales. The address of the principal office is Warmley Community Centre, 20 Deanery Road, Kingswood, Bristol, BS15 9JB

2. Statement of compliance

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

3. Accounting Policies

Basis of preparation

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

Going concern

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

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific are applied to particular categories of income:

Investment income is included when receivable

Income from charitable activity is accounted for when earned

WARMLEY COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2021

(continued)

Income (continued)

Income from grants, where related to performance and specific deliverables, is accounted for as the charity earns the right to consideration by its performance

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of a charity.

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

Tangible assets

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

Depreciation

In the opinion of the trustees, the provision for depreciation on the historical costs of the land and buildings and the fixtures and fittings is no longer required. The market value of the land and buildings and the fixtures and fittings exceeds the written down value shown in the financial statements.

Investments

Quoted investments are stated at the valuation as at March 31, 2021.

WARMLEY COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2021

(continued)

4. Grants, gifts and donations

	Restricted funds £	Unrestricted funds £	2021 £
Gifts and donations	-	762	762
South Glos Council Covid Support Funding	-	26,143	26,143
	-	26,905	26,905

5. Charitable activities

	Restricted funds £	Unrestricted funds £	2021 £
Lettings to groups, clubs and individuals	-	6,993	6,993
Snooker clocks	-	317	317
	-	7,310	7,310

6. Other income

	Restricted funds £	Unrestricted funds £	2021 £
Membership subscriptions	-	402	402
HMRC – JRS funding	-	11,185	11,185
	-	11,587	11,587

WARMLEY COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2021

(continued)

7. Expenditure on charitable activities

	Restricted funds £	Unrestricted funds £	2021 £
Support costs			
Administration:			
Salaries and wages	-	18,801	18,801
Printing stationery and advertising	-	194	194
Telephone and postage	-	1,238	1,238
Computer software	-	773	773
Premises:			
Rates and water	-	1,393	1,393
Heat and light	-	9,424	9,424
Insurance	-	4,306	4,306
Repairs, maintenance and security	-	6,116	6,116
Covid-19 costs	-	1,005	1,005
Sundries	-	191	191
Financial:			
Bank interest and charges	-	288	288
Governance:			
Independent examination	-	900	900
	-	<u>44,629</u>	<u>44,629</u>

WARMLEY COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2021

(continued)

8. Net income for the period

2021
£

This is stated after charging: -

Independent examination 900

9. Staff costs and numbers

2021
£

Staff costs were as follows: -

Salaries and wages including social security costs 18,801

The average number of employees during the period was:

Part-time staff 4

No employee received employee benefits of more than £60,000 during the year.

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £nil.

10. Trustees' remuneration

The trustees received no remuneration during the year and no expenses were reimbursed.

WARMLEY COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2021
(continued)

11. Tangible fixed assets

	Land and buildings £	Fixtures, fittings and equipment £	Total £
Cost			
Assets transferred on April 1, 2020	237,020	17,085	254,105
Additions	-	2,120	2,120
Disposals	-	-	-
At March 31, 2021	<u>237,020</u>	<u>19,205</u>	<u>256,225</u>
Depreciation			
April 1, 2020	-	-	-
Charge in period	-	-	-
Disposals	-	-	-
At March 31, 2021	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Value			
At March 31, 2021	<u>237,020</u>	<u>19,205</u>	<u>256,225</u>

12. Investments

	2021 £
Listed charitable investments	<u>6,841</u>

WARMLEY COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2021

(continued)

13. Debtors and prepayments

2021
£

Sundry debtors and prepayments 3,208

3,208

14. Creditors: amounts falling due within one year

2021
£

Creditors and accruals 9,295

9,295

15. Restricted and Unrestricted funds

2021
£

Unrestricted funds transferred from the previously
unincorporated organisation 264,831

Income 46,050
Expenditure (44,629)

Funds carried forward: 266,252

Restricted funds transferred from the previously
unincorporated organisation 1,000

Restricted funds represent a grant received from Siston Parish Council
towards the purchase of new CCTV equipment.

WARMLEY COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2021

(continued)

16. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fixed assets and investments	262,096	1,000	263,096
Current assets	13,451	-	13,451
Current liabilities	(9,295)	-	(9,295)
Net assets	266,252	1,000	267,252

17. Related parties

There are no transactions with related parties during the year

18. Transfer to Charitable Incorporated Organisation

On 1 April 2020 the assets, liabilities and activities of the Warmley War Memorial Hall and Community Centre charity registration number 301643 charity were transferred over to this new Charitable Incorporated Organisation.