

WARMLEY COMMUNITY CENTRE

TRUSTEES ANNUAL REPORT

MARCH 31, 2023

REGISTERED CHARITY NUMBER 1187934

WARMLEY COMMUNITY CENTRE

TRUSTEES ANNUAL REPORT

MARCH 31, 2023

The trustees present their report and the unaudited financial statements for the period ended March 31, 2023.

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 G Smith – President (appointed January 18, 2023)
Mrs S Parry – President (resigned January 18, 2023)
Mrs P Sessions – Vice president (resigned January 18, 2023)
Mr T Bell – Vice Chair (appointed Chair June 14, 2022)
Mr J Hackett – Siston Parish Council representative (appointed April 6, 2022)
Mr S Bromiley– South Gloucestershire Council Representative
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, 2023

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.

In the event of the CIO being wound up, the members of CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

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.

The trustees confirm that they have had regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Achievements and performance

For the first time in three years the doors of the Community Centre remained open throughout this year and most groups using the Centre returned to their pre-pandemic activities.

Several new hirers were welcomed throughout the period and the Centre now hosts a very wide range of groups reaching all ages, abilities, interests and activities making use of all spaces within the building. A full list of all the groups and their activities is available from the office and on the website shortly.

WARMLEY COMMUNITY CENTRE

TRUSTEES ANNUAL REPORT

MARCH 31, 2023

(continued)

In addition to the regular daily and weekly activities the Centre also hosted a number of one-off events, including the return of the annual Warmley Flower Show and the bi annual Dog Show. It also launched a Christmas Craft Fayre providing small businesses and hobbyists from the local community the opportunity to display and sell their items and as a result of its popularity, it is hoped it will become an annual event.

A number of concerts and performances were staged during the year, by both 'in-house' groups and visiting performers, namely Andy Ford, a local celebrity and the Bristol Male Voice Choir which were all very well supported by the local community.

The Centre also resumed its role of providing a venue for a wide range of private functions using the facilities of both the Main Hall and the Jubilee Lounge.

During December the Centre was selected as a 'Warm Hub' as part of the local authorities 'Community Welcome Spaces' initiative. The hub was open to local residents throughout December, January and February as a place to keep warm and meet up with fellow locals.

The Trustees continue to make every effort to improve the appearance of the Centre in order for it to be as welcoming as possible for all its regular users and visitors. Of equal importance is the effort made to ensure that all aspects of the Health and Safety requirements are kept under review and met. This also includes attendance at relevant training courses by all members of the administration team on a regular basis.

Financial review

As a result of the withdrawal of the previous year's Covid Support funding of £16,000 it was essential for the use of the Centre to be expanded in order to provide the income to meet running costs. This was achieved by an increase in income from lettings to groups, clubs and individuals and from Snooker Club clocks of £34,672 i.e., almost 60%.

The net contribution from the bars and catering of £11,460, before wages, is also a valuable income stream. The use of the bar facilities is restricted to members attending regular activities and visitors attending private functions and one-off events.

Running costs however, also increased and at a higher rate from £88,044 to £125,249 – 42%.

The Centre was successful with its applications for grant funding from both South Gloucestershire and Siston Parish Councils and details of the amounts received are set out in Note 15.

A very special word of thanks is extended to the Warmley Ladies Friendship Group who not only hold their monthly meetings at the Centre but have also donated and made contributions towards new furnishings and equipment from their fundraising activities. During the period from April 2020 to date, the value of their donations is £2903.

Similarly, grateful thanks are extended to the Film Screening Group which has made donations of materials and contributions in excess of £2600 since 2020 to date.

WARMLEY COMMUNITY CENTRE

TRUSTEES ANNUAL REPORT

MARCH 31, 2023

(continued)

Reserves policy

It continues to be the 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

The administration team continue to work tirelessly to promote the Centre and try to accommodate all potential hirers, whether groups or individuals whenever and wherever possible.

The concern for the trustees, looking forward to the coming twelve months is the rising costs of energy, other utilities and insurance. According to the records, the cost of those items mentioned has risen by 30% to the end of October compared to a similar period for the year under review.

With this potential increase in mind the rates of hire were increased by 10% with effect from April 1, 2023.

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.

WARMLEY COMMUNITY CENTRE

TRUSTEES ANNUAL REPORT

MARCH 31, 2023

(continued)

This above report was approved on ...December 6, 2023... and signed on by

A Bell

Chairman of the Management Committee

WARMLEY COMMUNITY CENTRE

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

Year ended March 31, 2023

I report to the trustees on my examination of the financial statements of The Warmley Community Centre (the charity) for the ended March 31, 2023.

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

WARMLEY COMMUNITY CENTRE**STATEMENT OF FINANCIAL ACTIVITIES****MARCH 31, 2023**

	Notes	Restricted Funds £	Unrestricted Funds £	2023 £	2022 £
Income					
Grants, gifts and donations	4	9,431	4,865	14,296	32,601
Charitable activities	5	-	94,349	94,349	62,594
Other income	6	-	33,805	33,805	11,311
Investment income		-	234	234	219
Total income		9,431	133,253	142,684	106,725
Expenditure					
Charitable activities	7	-	125,249	125,249	88,044
Total expenditure		-	125,249	125,249	88,044
Net income and movement in funds		9,431	8,004	17,435	18,681
Total funds brought forward		-	285,933	285,933	267,252
Transfer between funds		(3,500)	3,500	-	-
Total funds carried forward		5,931	297,437	303,368	285,933

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

All income and expenditure derive from continuing activities.

WARMLEY COMMUNITY CENTRE

STATEMENT OF FINANCIAL POSITION

MARCH 31, 2023

	Notes	2023 £	2022 £
Fixed assets	11	280,601	278,296
Investments	12	6,841	6,841
 Current assets			
Debtors and prepayments	13	7,399	2,634
Cash at bank and in hand		<u>16,718</u>	<u>6,701</u>
Total current assets		<u>24,117</u>	<u>9,335</u>
 Creditors: amounts falling due within one year	14	8,191	8,539
Net current assets		<u>15,926</u>	<u>796</u>
 Total assets less current liabilities		<u>303,368</u>	<u>285,933</u>
 Funds:			
Unrestricted funds	15	297,437	285,933
Restricted funds	15	<u>5,931</u>	=
		<u>303,368</u>	<u>285,933</u>

These financial statements have been approved by the Management Committee on December 6, 2023.....
and signed on its behalf by

.....
A Bell - Chairman

WARMLEY COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2023

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, 2023

(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 above the threshold of £500, 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

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment – 10 to 15 years – reducing balance

In the opinion of the trustees, the provision for depreciation on the historical costs of the land and buildings is not required for this financial year. The market value of the land and buildings exceeds the written down value shown in the financial statements.

Investments

Quoted investments are stated at the valuation as at March 31, 2023.

WARMLEY COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2023

(continued)

4. Grants, gifts and donations

	Restricted Funds £	Unrestricted Funds £	2023 £	2022 £
Gifts & donations	-	4,865	4,865	3,826
South Gloucestershire Council - Covid Support Funding	-	-	-	16,000
South Gloucestershire Council – Area Wide Grant	5,000	-	5,000	2,700
Siston Parish Council	4,431	-	4,431	315
Suez Communities Trust	-	-	-	9,760
Total	9,431	4,865	14,296	32,601

5. Charitable activities

	Restricted Funds £	Unrestricted Funds £	2023 £	2022 £
Lettings to groups, clubs and individuals	-	82,955	82,955	53,806
Snooker Clocks	-	10,273	10,273	4,750
Sundry income	-	154	154	445
Membership subscriptions		967	967	2,084
HMRC – JRS funding		-	-	1,509
Total	-	94,349	94,349	62,594

6. Other income

	Restricted Funds £	Unrestricted Funds £	2023 £	2022 £
Bar and catering	-	31,294	31,294	10,437
Fund raising events	-	2,511	2,511	874
Total	-	33,805	33,805	11,311

WARMLEY COMMUNITY CENTRE**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED MARCH 31, 2023****(continued)****7. Expenditure on charitable activities**

	Restricted funds £	Unrestricted funds £	Total 2023 £	Total 2022 £
Bar and catering	-	19,834	19,834	8,712
Support costs				
Administration:				
Salaries, wages and other staff costs	-	55,846	55,846	40,909
Printing, stationery and advertising	-	345	345	913
Telephone and postage	-	2,140	2,140	1,845
Computer software	-	1,131	1,131	851
Premises:				
Rates and water	-	2,804	2,804	1,169
Heat and light	-	16,190	16,190	12,601
Insurance	-	3,632	3,632	3,696
Repairs, maintenance and security	-	16,370	16,370	12,532
Covid-19 costs	-	-	-	28
Sundries	-	519	519	1,074
Depreciation	-	2752	2752	-
Financial:				
Bank interest and charges	-	282	282	234
Bad debts	-	775	775	-
Governance:				
Independent examination	-	900	900	900
Legal and professional fees	-	-	-	780
Licences and PPL/PRS	-	1,142	1,142	1,479
D.B.S checks and training	-	587	587	321
Total expenditure	-	125,249	125,249	88,044

WARMLEY COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2023

(continued)

8. Net income for the period

This is stated after charging:

	2023	2022
	£	£
Independent examination	<u>900</u>	<u>900</u>

9. Staff costs and numbers

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages including social security and pension costs	<u>55,846</u>	<u>40,909</u>

The average number of employees during the period was:

Part-time staff – 6, (2022 – 6)

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, 2023

(continued)

11. Tangible fixed assets

	Land and buildings £	Fixtures, fittings and equipment £	Total £
Cost			
April 1, 2022	237,020	41,276	278,296
Additions	-	5,057	5,057
Disposals	-	-	-
At March 31, 2023	<u>237,020</u>	<u>46,333</u>	<u>283,353</u>
Depreciation			
April 1, 2021	-	-	-
Charge in period	-	2,752	2,752
Disposals	-	-	-
At March 31, 2022	<u>-</u>	<u>2,752</u>	<u>2,752</u>
Net Book Value			
At March 31, 2023	<u>237,020</u>	<u>43,581</u>	<u>280,601</u>
At March 31, 2022	<u>237,020</u>	<u>41,276</u>	<u>278,296</u>

12. Investments

	2023 £	2022 £
Listed charitable investments	<u>6,841</u>	<u>6,841</u>

13. Debtors and prepayments

	2023 £	2022 £
Sundry debtors and prepayments	<u>7,399</u>	<u>2,634</u>

WARMLEY COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2023

(continued)

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors and accruals	<u>8,191</u>	<u>8,539</u>

15. Restricted and Unrestricted funds

	2023	2022
	£	£
Unrestricted funds:		
Funds brought forward	285,933	266,252
Unrestricted funds transferred from previously unincorporated organisation	-	-
Income	133,253	93,950
Expenditure	(125,249)	(87,729)
Transferred from Restricted funds	3,500	13,460
Funds carried forward	<u>297,437</u>	<u>285,933</u>

Restricted funds:

Funds brought forward	-	1,000
Income	9,431	12,775
Expenditure	-	(315)
Transferred to Unrestricted funds	(3,500)	(13,460)
Funds carried forward	<u>5,931</u>	<u>-</u>

WARMLEY COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2023

(continued)

15. Restricted funds continued

	At April 1, 2022	Income	Expenditure	Transfer to Unrestricted funds	At March 31, 2023
		£	£	£	£
South Gloucestershire Council – Area Wide Grant - towards new tables and chairs for the Main Hall and Wakeford Lounge	-	3,000	-	(3,000)	-
South Gloucestershire Council – Warm Hub Grant		500		(500)	-
South Gloucestershire Council – Area Wide Grant – towards improvements to the heating system		1,500		-	1,500
Siston Parish Council – funding for Accessibility improvements	-	4,431	-		4,431
Total	-	9,431	-	(3,500)	5,931

WARMLEY COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2023

(continued)

16. Analysis of net assets between funds

	Restricted funds	Unrestricted funds	Total funds
	£	£	2023 £
Fixed assets and investments	-	287,442	287,442
Current assets	5,931	18,186	24,117
Current liabilities	-	8,191	8,191
Net assets	5,931	297,437	303,368

	Restricted funds	Unrestricted funds	Total funds
	£	£	2022 £
Fixed assets and investments	-	285,137	285,137
Current assets	-	9,335	9,335
Current liabilities	-	8,539	8,539
Net assets	-	285,933	285,933

17. Related parties

Creditors, amounts falling due within one year include loans from a trustee totalling £3022.