

SOUTHMEAD COMMUNITY ASSOCIATION

England & Wales · Charity number 201099

Details

Status Registered

Legal form Other

Registered 1961-12-22

Register [View on the Charity Commission register](#)

Contact

Address Southmead Community Association
Southmead Community Centre
248 Greystoke Avenue
Bristol
BS10 6BQ

Phone 01179501187

Email southmeadcommunitycentre@outlook.com

Activities

Objects: (A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF SOUTHMEAD AND THE NEIGHBOURHOOD WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE, FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS. (B) TO ESTABLISH OR TO SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE IN FURTHERANCE OF THE ABOVE OBJECTS.

Activities: Providing a range of social and educational activities for the benefit and social welfare of the inhabitants of Southmead and the neighbourhood without distinction of sex or of political, religious or other opinions. Associating with the local authorities and other voluntary bodies to promote the well-being and improve the conditions of life of the local inhabitants by common effort.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** SOUTHMEAD AND NEIGHBOURHOOD
- Bristol City
- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£46,948	£61,766	-	-
2023-12-31	£49,545	£49,801	-	-
2022-12-31	£53,105	£51,447	-	-
2021-12-31	£64,099	£59,093	-	-
2020-12-31	£52,260	£48,272	-	-

Trustees

Name	Role	Appointed
Richard Ducker	Chair	2022-03-21
Andrew Walker		2026-02-02
Bryan Scrase		2018-11-19
David Simmonds		2026-02-02
Hannah Jackson		2026-02-09
Tony Coles		2024-11-25

Linked charities

- COMMUNITY CENTRE (201099-1)

SOUTHMEAD COMMUNITY ASSOCIATION

England & Wales - Charity number 201099

Accounts

Southmead Community Association

Legal and Administrative Information

Southmead Community Association is a Registered Charity, Number 201099. The Association is a Community Centre with the following objects:-

- (a) To promote the benefit of the inhabitants of Southmead and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations, in a common effort to advance education and to provide facilities in the interests of social welfare, for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- (b) To establish or secure the establishment of a Community Centre and to maintain and manage the same (whether alone or in co-operation with any local authority or person or body) in furtherance of these objects.
- (c) To promote such other charitable purposes as may from time to time be determined.

Registered office

Southmead Community Centre
248 Greystoke Avenue
Southmead
Bristol BS10 6BQ

Trustees and Volunteers

Volunteer - Mr David Bellamy (Acting as Treasurer)
Volunteer - Mrs Sandra Bellamy
Trustee - Mr Alan Bush
Trustee - Mrs Carol Bush
Trustee - Mr Tony Coles (from 4th November 2024)
Volunteer - Mrs Jacqueline Dillon
Trustee - Mr Richard Ducker (Chair)
Trustee - Mr Graham Leighton
Volunteer - Mrs Sue Levick (Acting as Secretary)
Trustee - Mr Richard Long (Vice Chair)
Trustee - Mr Bryan Scrase

Bankers:

Lloyds TSB
High Street
Westbury on Trym
Bristol, BS9 3BY

Registered Independent Examiner:

Dick Maule FCA
The Cross House
South Woodchester
GL5 5EL

Trustee's Annual Report

Report text for Annual Accounts for the year ended 31st December 2024

The Trustees are pleased to present their report, together with the financial statements of the charity, for the year ended 31st December 2024. The financial statements have been prepared in accordance with current statutory requirements, the Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Legal and Administrative information, set out on page 1, forms part of this report.

1 Principal Activity (Objectives of the Charity)

- (a) To promote the benefit of the inhabitants of Southmead and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations, in a common effort to advance education and to provide facilities in the interests of social welfare, for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- (b) To establish or secure the establishment of a Community Centre and to maintain and manage the same (whether alone or in cooperation with any local authority or person or body) in furtherance of these objects.
- (c) To promote such other charitable purposes as may from time to time be determined.

Our Mission

Southmead Community Association works with and offers support to the local community, to bring about positive social and economic change in Southmead by providing affordable opportunities to develop skills and self-confidence of the local people.

Southmead Community Centre is a place for people to meet, socialise and interact with one another through community engagement and inclusion. As an organisation we are committed to fulfilling the needs of the community providing direct help, advice and support to everyone. The Centre is run by the people, for the people, uniting the community through provision of educational, recreation and leisure time facilities. As an organisation we promote diversity and equality of opportunity in everything that we do.

2 Trustees and General Committee

Members and Honorary Officers are elected to the General Committee at the Annual General Meeting and serve for one year only unless re-elected the following year.

3 Review of the Year 2024

- 3.1 The Trustees now led by Richard Ducker as Chair have continued to manage the centre on a voluntary basis through the year liaising with the various groups . A staff member has been able to front the office one day a week, answer the telephone messages and emails to enable the much-needed hall bookings to take place while the Trustee Board review the staffing requirement for the future. The Social Club bar was able to open at weekends for members and other enquiries dealt with by the staff. The loss of grant from the local authority which previously funded a centre manager, subsequently led to the redundancy of the post and precludes the appointment of any full-time administration or management staff for the foreseeable future.
- 3.2 Looking at the finances for the year the charity managed a deficit from reserves of nearly £15,000 for the year due mainly to 2 roofing contracts with a local contractor which cost the charity nearly £12,000. Unfortunately, the roof was in such a state the contracted works did little to sort the shortcomings in general - indeed, water penetration has put several areas out of commission but, fortunately this inconvenience was not enough to stop the general ability of the Centre to carry on with its essential service provision to the community.
- 3.3 The trustees are well aware that the centre's location is part of a designated redevelopment area and buildings either side of the centre are derelict. To clarify the Centre's position to the Trustees, meetings were arranged end 2024 (which took place in early in 2025) with the members of the Bristol City Council Redevelopment Team for the Southmead area, together with the Community Buildings Manager, John Bos. The upshot of the meetings was to rubber stamp the Trustees resolve to continue to use the building for services to the Community as no money is available at the moment or in the near future, for the City Council to redevelop the area on a scale which would affect the continuation of the Community Centre. The Council staff also confirmed the view of the Trustees that it was pointless to spend any further monies on the building except for essential repairs and legal compliance such as PAT testing, Fire Safety and Electrical Fixed Wire testing due to the Council's ultimate plan to demolish the building.
- 3.4 Once again the charity was very grateful to Bristol City Council for continuing to allow the Association to benefit from Business Rate relief for the 20% not covered by the automatic 80% charity relief available to all charities. This relief, however, sadly ended in March 2024 not only for the SCA but for all charities in Bristol due to the council's financial position.
- 3.5 The John James foundation has supported the Community Association for many years with grants for Christmas parties and 2024 was no exception. The foundation also funded a summer tea dance which was appreciated by all. Some of the older Community Centre users were treated with theatre tickets for the Redgrave Theatre in Bristol (amateur performances at the theatre are also supported by this foundation to the benefit of the city as a whole.)

- 3.6 The centre welcomed the Frome Valley Tang Soo Do group in November 2024 to hold their weekly group meetings and the Centre remains popular with the local community as a venue for birthday parties wedding celebrations and wakes. Various family generations in the local area have loyally supported the centre by using it for their celebrations. The centre kitchen still enjoys it's five-star health rating awarded by the City Council's Environmental Health Inspectors. The weekly lunch club continues to be very popular with the community and regular numbers have increased to over 50. The regular participation of volunteers in the kitchen helps to keep the cost of providing the meals down and the low price is much appreciated by the users who are feeling the effects of the cost-of-living crisis
- 3.7 These remain unprecedented times for the country and particularly for the volunteer trustees most of whom are in their 70s and the Charity is still anxious to attract and recruit fresh (and perhaps, younger) trustees from the community to ensure that the Centre continues to provide this much needed and much appreciated community asset in Southmead which is an area of social deprivation.
- 3.8 Despite being a difficult year for everyone the Trustees would like to thank all employees and volunteers for their continuing commitment, enthusiasm and support during 2024 and very much welcome any new volunteers in 2025. The Trustees believe that the much-appreciated help from volunteers is key to the overall success of the Centre, and without them, the many activities would not be possible. The Trustees are most grateful for their ongoing contribution to the success and financial viability of the Centre.
- 3.9 The Trustees continue to believe that the centre's future incentive to encourage new people to join the board is for the charity to convert to a Charitable Incorporated Organisation (C.I.O.) which would provide personal liability security for individual members which an unincorporated organisation, sadly, does not. The expected limited useful life of the centre and limited resources available make this an unlikely aspiration to achieve at the moment especially given the uncertainty of attracting new trustees with a range of administrative and financial skills to the board. The possible provision of a new Community Centre in the future will probably be the catalyst for future Trustees to achieve such a change.

4 How our activities deliver public benefit

- 4.1. Our service delivery is available to all Southmead residents and those in the surrounding areas who have enjoyed attending the Community Centre over the years and appreciate the various services on offer by volunteers and professionals alike. Services are delivered in line with our principal objective without distinction of sex, sexual orientation, ethnic origin or of political, religious or other opinions.
- 4.2. Every effort is made to network with other service providers in the area including the local authority, voluntary and other organisations in a common effort to identify and provide facilities needed in Southmead aiming to improve the quality of life for the local community.

5 **Future Developments**

Priorities for the year ahead:

1. Stay committed to our organisation's aims and objectives to continue to make a difference to people's lives within our community and safeguard the charity and its trustees by becoming a charitable incorporated organisation.
2. Continue to safeguard the financial viability of the organisation by securing increased activity and financial support from funders. To operate safely within any ongoing national health restrictions
3. To continue to develop future ideas and proposals for the future redevelopment of the Centre on the "Greystoke Strip" by fully utilising the information and conclusions provided by the feasibility study in seeking to provide a new Community Centre in the very heart of Southmead.
4. To continue to empower local people with decision making and ownership of the Centre as well as increasing volunteer opportunities within the community.
5. To continue to identify gaps in services within Southmead and develop the Centre to meet the needs and expectations of the community by improving our services and facilities the best we can.

6. **Risk Assessment**

The Executive Committee has conducted a review of the major risks to which the charity is exposed as part of its business plan and satisfied insurers that systems have been established to mitigate any risks. Assessment is reviewed on a continuous basis and section leaders reminded of their responsibilities.

7 **Reserves Policy**

The charity's policy on unrestricted reserves is to maintain equivalent cash balances:

- To cover three month's budgeted recurrent expenditures.
- To cover planned capital expenditure for the upcoming year.

The level of reserves is monitored and reviewed by the Trustees on a quarterly basis. As highlighted in 3.1 of this report the reserves were impacted by the lack of funding for a professional manager in post at the centre. Whilst the reserves are now very healthy (thanks to Covid funding), the Trustees will during 2025 continue to carry out the necessary management roles on a voluntary basis and explore different staffing options to ensure the Centre is run efficiently as it tries to get back on its feet. This will be reviewed at each monthly Trustees' meeting.

8 Financial Statements

Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable body and of the surplus or deficit for that period. In preparing those financial statements, the Trustees have:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- followed applicable accounting standards and statements of recommended practice without any material departures;
- prepared the financial statements on the going concern basis

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable body and to enable them to ensure that the financial statements comply with the relevant Acts.

They are also responsible for safeguarding the assets of the charitable body and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In determining how amounts are presented within items in the Statement of Financial Activities and the Balance Sheet, the Trustees have had regard to the substance of the reported transactions or arrangements, in accordance with generally accepted accounting principles or practice. So far as the Trustees are aware at the time the report is approved:-

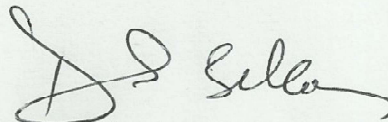
There is no relevant information of which the association's independent examiners are unaware and the Trustees have taken all prescribed steps to ensure awareness of all relevant information and to establish that the independent examiner is aware of the said information.

Trustees' Charity Report Certified by:-



Richard Ducker (Chair)

Date: 8th September 2025



David Bellamy (Acting Treasurer)

Date: 8th September 2025

**Independent Examiner's report to the trustees of
Southmead Community Association**

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 8 to 14

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 accounts do not accord with those records [; or
3. the accounts 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.

Dick Maule FCA

Name : Dick Maule F.C.A.
Address : The Cross House, The High Street, South Woodchester GL5 5EL
Date: 15.10.25

Southmead Community Association

Statement of Financial Activities [including Income and Expenditure Account]

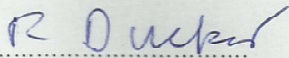
for the year ended 31st. December 2024

	Unrestrict Fund	Restricted Fund	Total	
	2024	2024	2024	2023
	£	£	£	£
Income from:				
Donations	373	-	373	1,249
Membership	1,912	-	1,912	2,216
Investment income				
Interest	349	-	349	264
Charitable activities				
Grants	1,395	-	1,395	2,295
Hall hire and activities	21,719	-	21,719	20,321
Rent	21,200	-	21,200	23,200
Other income	-	-	-	-
Total	<u>46,948</u>	<u>-</u>	<u>46,948</u>	<u>49,545</u>
Expenditure on:				
Charitable activities	<u>61,766</u>	<u>-</u>	<u>61,766</u>	<u>49,801</u>
Total	<u>61,766</u>	<u>-</u>	<u>61,766</u>	<u>49,801</u>
Net income/(expenditure)	(14,819)	-	(14,819)	(256)
Transfers between Funds	-	-	-	-
Total funds brought forward	<u>208,315</u>	<u>-</u>	<u>208,315</u>	<u>208,571</u>
Total funds carried forward	<u>193,497</u>	<u>-</u>	<u>193,497</u>	<u>208,315</u>

Southmead Community Association

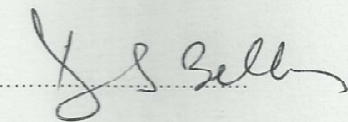
Balance sheet as at 31st. December 2024

		2024		2023	
	Notes	£	£	£	
Fixed assets					
Tangible assets	2		162,464		167,344
Current assets					
Debtors	4	2,492		1,750	
Cash on hand		1,558		641	
Cash at bank		28,033		39,787	
<i>Total current assets</i>		<u>32,083</u>		<u>42,178</u>	
Liabilities					
Creditors: amounts falling due within 12 months	3	<u>(1,051)</u>		<u>(1,207)</u>	
<i>Net Current assets</i>			<u>31,033</u>		<u>40,971</u>
Net assets			<u>193,497</u>		<u>208,315</u>
The funds of the charity:					
Unrestricted funds					
General funds	7		36,438		47,425
Designated funds			157,059		160,890
Restricted funds			<u>-</u>		<u>-</u>
Total charity funds			<u>193,497</u>		<u>208,315</u>



Richard Ducker

Chair



David Bellamy

Treasurer

Dated:

8th September 2025

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2024

(1) Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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) 2nd edition and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

(b) Fund accounting

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

[ii] Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

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 policies are applied to particular categories of income.

[i] Income received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

[ii] Donated services and facilities are included at the value to the charity where this can be quantified.

[iii] The value of services provided by volunteers has not been included in these accounts.

[iv] Investment income is included when receivable.

[v] Income from charitable trading activity are accounted for when earned.

[vi] Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

[i] Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] 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

[iii] 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.

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2024

(1) Principal Accounting Policies

(e) Fixed Assets

Fixed assets are written off over the expected useful life of the asset on the reducing balance basis at 15% per annum for equipment and 2% straight line for the building.

(2) Tangible Assets

	Building £	Equipment £	Total £
Cost:			
balance brought forward	191,537	106,485	298,022
additions in the year	-	-	-
	<u>191,537</u>	<u>106,485</u>	<u>298,022</u>
Depreciation			
balance brought forward	30,646	100,032	130,678
charge for the year	<u>3,831</u>	<u>1,049</u>	<u>4,880</u>
	<u>34,477</u>	<u>101,081</u>	<u>135,558</u>
Net book value at 31st. December 2024	<u>157,060</u>	<u>5,404</u>	<u>162,464</u>
Net book value at 31st. December 2023	<u>160,891</u>	<u>6,453</u>	<u>167,344</u>

(3) Creditors and accruals

Creditors: amounts falling due within 12 months

	2024 £	2023 £
Sundry creditors	<u>1,051</u>	<u>1,207</u>
	<u>1,051</u>	<u>1,207</u>

(4) Debtors and prepayments

Sundry debtors	<u>2,492</u>	<u>1,750</u>
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(5) Employee information

	2024	2023
Number of employees	1	1
Average monthly head cour		

No employee received emoluments of more than £60,000.

	£	£
Salaries and wages	10,258	8,306
Social security costs	<u>-</u>	<u>-</u>
	<u>10,258</u>	<u>8,306</u>

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2024

(6) Expenditure

	Charitable activities	Charitable activities
	2024	2023
	£	£
Salaries	10,258	8,306
Activities and cost of sales	778	1,448
Rates and water	3,427	2,104
Repairs and renewals	2,694	1,008
Telephone	838	798
Performing rights	1,478	872
Cleaning and laundry	3,414	2,683
Stationery, postage and photocopying	252	321
Light and heat	10,339	11,880
Consultancy fees and pension contributions	2,939	2,730
Insurance	2,446	2,185
Building maintenance	16,143	7,804
Depreciation	4,880	4,970
Reporting accountant's fee	850	850
Miscellaneous expenses	16	186
Computer and software	43	695
Equipment hire and maintenance	971	962
	<u>61,766</u>	<u>49,801</u>

(7) Movements in funds

	Balance 1st. January				Balance 31st. Dec.
	2024	Income	Expenditure	Transfers	2024
	£	£	£	£	£
Unrestricted funds					
Designated Fund	160,890	-	-	- 3,831	157,059
General Fund	<u>47,425</u>	<u>46,948</u>	<u>- 61,766</u>	<u>3,831</u>	<u>36,438</u>
	<u>208,315</u>	<u>46,948</u>	<u>- 61,766</u>	<u>-</u>	<u>193,497</u>

Designated Fund: an amount has been set aside to reflect the amount of reserves tied up in the original costs of building the centre.

	Balance 1st. January				Balance 31st. Dec.
	2023	Income	Expenditure	Transfers	2023
	£	£	£	£	£
Unrestricted funds					
Designated Fund	164,721	-	-	- 3,831	160,890
General Fund	<u>43,850</u>	<u>49,545</u>	<u>- 49,801</u>	<u>3,831</u>	<u>47,425</u>
	<u>208,571</u>	<u>49,545</u>	<u>- 49,801</u>	<u>-</u>	<u>208,315</u>

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2023

(8) Analysis of prior year funds

Statement of Financial Activities [including Income and Expenditure Account]
for the year ended 31st. December 2023

	Unrestricted Fund	Restricted Fund	Total	
	2023	2023	2023	2022
	£	£	£	£
Income from:				
Donations	1,249	-	1,249	1,852
Membership	2,216	-	2,216	1,218
Investment income				
Interest	264	-	264	15
Charitable activities				
Grants	2,295	-	2,295	7,817
Hall hire and activities	20,321	-	20,321	21,203
Rent	23,200	-	23,200	21,000
Other income	-	-	-	-
Total	<u>49,545</u>	<u>-</u>	<u>49,545</u>	<u>53,105</u>
Expenditure on:				
Charitable activities	<u>49,801</u>	<u>-</u>	<u>49,801</u>	<u>51,447</u>
Total	<u>49,801</u>	<u>-</u>	<u>49,801</u>	<u>51,447</u>
Net income/(expenditure)	<u>- 256</u>	<u>-</u>	<u>- 256</u>	<u>1,658</u>
Transfers between Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds brought forward	<u>208,571</u>	<u>-</u>	<u>208,571</u>	<u>206,913</u>
Total funds carried forward	<u>208,315</u>	<u>-</u>	<u>208,315</u>	<u>208,571</u>

SOUTHMEAD COMMUNITY ASSOCIATION

England & Wales - Charity number 201099

Accounts

Southmead Community Association

Charity number 201099

Address:

The Community Centre

Greystokes Avenue

Southmead

Bristol BS10 6BQ

The trustees of Southmead Community Association present their annual report and accounts for the year ended 31st December 2023

Pages 1-8 Trustees Annual Report

Page 9 Examining Accountants Report

Pages 10-16 Annual Accounts and supporting statements

Southmead Community Association Legal and Administrative Information

Southmead Community Association is a Registered Charity, Number 201099.
The Association is a Community Centre with the following objects:-

- (a) To promote the benefit of the inhabitants of Southmead and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations, in a common effort to advance education and to provide facilities in the interests of social welfare, for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- (b) To establish or secure the establishment of a Community Centre and to maintain and manage the same (whether alone or in co-operation with any local authority or person or body) in furtherance of these objects.
- (c) To promote such other charitable purposes as may from time to time be determined.

Registered office
Southmead Community Centre
248 Greystoke Avenue
Southmead
Bristol BS10 6BQ

Trustees and advisors

Advisor - Mr David Bellamy (Acting as Treasurer)
Advisor - Mrs Sandra Bellamy
Trustee - Mr Alan Bush
Trustee - Mrs Carol Bush
Advisor - Mrs Jacqueline Dillon
Trustee - Mr Richard Ducker (Chair)
Trustee - Mr Jason Everett (resigned)
Trustee - Graham Leighton
Trustee - Bryan Scrase
Advisor - Mrs Sue Levick (Acting as Secretary)
Trustee - Mr Richard Long (vice Chair)

Bankers:

Lloyds TSB
High Street
Westbury on Trym
Bristol, BS9 3BY

Registered Independent Examiner:

Dick Maule FCA
The Cross House
South Woodchester
GL5 5EL

Trustee's Annual Report

Report text for Annual Accounts for the year ended 31st December 2023

The Trustees are pleased to present their report, together with the financial statements of the charity, for the year ended 31st December 2023. The financial statements have been prepared in accordance with current statutory requirements, the Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Legal and Administrative information, set out on page 1, forms part of this report.

1 Principal Activity (Objectives of the Charity)

- (a) To promote the benefit of the inhabitants of Southmead and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations, in a common effort to advance education and to provide facilities in the interests of social welfare, for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- (b) To establish or secure the establishment of a Community Centre and to maintain and manage the same (whether alone or in cooperation with any local authority or person or body) in furtherance of these objects.
- (c) To promote such other charitable purposes as may from time to time be determined.

Our Mission

Southmead Community Association works with and offers support to the local community, to bring about positive social and economic change in Southmead by providing affordable opportunities to develop skills and self-confidence of the local people.

Southmead Community Centre is a place for people to meet, socialise and interact with one another through community engagement and inclusion. As an organisation we are committed to fulfilling the needs of the community providing direct help, advice and support to everyone. The Centre is run by the people, for the people, uniting the community through provision of educational, recreation and leisure time facilities. As an organisation we promote diversity and equality of opportunity in everything that we do.

2 Trustees and General Committee

Members and Honorary Officers are elected to the General Committee at the Annual General Meeting and serve for one year only unless re-elected the following year.

3 Review of the Year 2023

- 3.1 The Trustees now led by Richard Duckler as chair have continued to manage the centre on a voluntary basis through the year liaising with the various groups and continuing to follow National guidance in regard to the many Covid regulations to protect the users. A staff member has been able to front the office one day a week, answer the telephone messages and emails to enable the much-needed hall bookings to take place while the Trustees Board review the staffing requirement for the future. The Social Club bar was able to open at weekends for members and other enquiries dealt with by the staff. The loss of grant from the local authority which previously funded a centre manager subsequently led to the redundancy of the post and precludes the appointment of any full-time administration or management staff for the foreseeable future.
- 3.2 Looking at the finances for the year the charity managed a near break-even position with increases in some income streams but losses in others. Expenditure has reduced overall which has enabled the break-even position. The trustees are concerned however about the condition of the centre itself, particularly the condition of the flat roof and repairs are currently in progress during 2024 to help address the situation.
- 3.3 Once again the charity was very grateful to Bristol City Council for continuing to allow the Association to benefit from Business Rate relief for the 20% not covered by the automatic 80% charity relief available to all charities. This relief ends in March 2024 and the trustees will have to reapply during 2024.
- 3.4 The John James foundation has supported the Community Association for many years with grants for Christmas parties and 2023 was no exception. The foundation also funded our celebration of the King's coronation. Our older community users were again treated with theatre tickets for the Redgrave Theatre in Bristol that is also supported by the foundation.
- 3.5 The centre continues to attract new groups and welcomed a Tang Soo Do group and an open community church group to regularly use the centre facilities and remains popular with the local community as a venue for birthday parties wedding celebrations and wakes. Various family generations in the local area have joyfully supported the centre by using it for their celebrations.
- 3.6 New procedures which were introduced in 2021 to protect staff, volunteers and users of the centre are still in force. Strict cleaning procedures also remain in place and most users are not allowed to use the kitchen in order to protect kitchen volunteers. The centre kitchen still enjoys its five-star health rating awarded by the City Council's Environmental Health Inspectors and the Trustees intend to keep it that way. The weekly lunch club continues to be very popular with the community and numbers are increasing. The weekly participation of volunteers in the kitchen help to keep the cost of providing the meals down and the low price is much appreciated by the locals who are feeling the effects of the cost-of-living crisis.

- 3.7 These remain unprecedented times for the country and particularly for the volunteer trustees most of whom are in their 70s and, whilst we are very grateful to those who have joined the board in 2022, we are still anxious to attract and recruit fresh (and perhaps, younger) trustees from the community to ensure that the Centre continues to provide this much needed and much appreciated community asset in Southmead which is an area of social deprivation.
- 3.8 Despite being a difficult year for everyone the Trustees would like to thank all employees and volunteers for their continuing commitment, enthusiasm and support during 2023 and very much welcome any new volunteers in 2024. The Trustees believe that the much-appreciated help from volunteers is key to the overall success of the Centre, and without them, the many activities would not be possible. The Trustees are most grateful for their ongoing contribution to the success and financial viability of the Centre.
- 3.9 The Trustees continue to believe that the centre's future incentive to encourage new people to join the board is for the charity to convert to a Charitable Incorporated Organisation (C.I.O.) which will provide personal liability security for individual members which an unincorporated organisation, sadly, does not. To this end, the trustee board are still committed to becoming a CIO although progress towards this has been slow mainly due to the uncertainty of attracting new trustees with a range of administrative and financial skills to the board.

4 How our activities deliver public benefit

- 4.1. Our service delivery is available to all Southmead residents and those in the surrounding areas who have enjoyed attending the Community Centre over the years and appreciate the various services on offer by volunteers and professionals alike. Services are delivered in line with our principle objective without distinction of sex, sexual orientation, ethnic origin or of political, religious or other opinions.
- 4.2. Every effort is made to network with other service providers in the area including the local authority, voluntary and other organisations in a common effort to identify and provide facilities needed in Southmead aiming to improve the quality of life for the local community.

5 Future Developments

Priorities for the year ahead:

1. Stay committed to our organisation's aims and objectives to continue to make a difference to people's lives within our community and safeguard the charity and its trustees by becoming a charitable incorporated organisation.
2. Continue to safeguard the financial viability of the organisation by securing increased activity and financial support from

funders. To operate safely within any ongoing national health restrictions

3. To continue to develop future ideas and proposals for the future redevelopment of the Centre on the "Greystoke Strip" by fully utilising the information and conclusions provided by the feasibility study in seeking to provide a new Community Centre in the very heart of Southmead.
4. To continue to empower local people with decision making and ownership of the Centre. Working to increase training opportunities for future employment as well as increasing volunteer opportunities within the community.
5. To continue to identify gaps in services within Southmead and develop the Centre to meet the needs and expectations of the community by improving our services and facilities the best we can.

6. Risk Assessment

The Executive Committee has conducted a review of the major risks to which the charity is exposed as part of its business plan and satisfied insurers that systems have been established to mitigate any risks. Assessment is reviewed on a continuous basis and section leaders reminded of their responsibilities.

7 Reserves Policy

The charity's policy on unrestricted reserves is to maintain equivalent cash balances:

- To cover three month's budgeted recurrent expenditures.
- To cover planned capital expenditure for the upcoming year.

The level of reserves is monitored and reviewed by the Trustees on a quarterly basis. As highlighted in 3.1 of this report the reserves were impacted by the lack of funding for a professional manager in post at the centre. Whilst the reserves are now very healthy (thanks to Covid funding), the Trustees will during 2024, continue to carry out the necessary management roles on a voluntary basis and explore different staffing options to ensure the Centre is run efficiently as it gets back on its feet. This will be reviewed at each monthly Trustees' meeting.

8 Financial Statements

Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable body and of the surplus or deficit for that period. In preparing those financial statements, the Trustees have:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;

- followed applicable accounting standards and statements of recommended practice without any material departures;
- prepared the financial statements on the going concern basis

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable body and to enable them to ensure that the financial statements comply with the relevant Acts.

They are also responsible for safeguarding the assets of the charitable body and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In determining how amounts are presented within items in the Statement of Financial Activities and the Balance Sheet, the Trustees have had regard to the substance of the reported transactions or arrangements, in accordance with generally accepted accounting principles or practice. So far as the Trustees are aware at the time the report is approved:- There is no relevant information of which the association's independent examiners are unaware and the Trustees have taken all prescribed steps to ensure awareness of all relevant information and to establish that the independent examiner is aware of the said information.

Trustees' Charity Report Certified by:-

Richard Ducker
.....
Richard Ducker (Chair)

Date: *2/9/24*
.....

David Bellamy
.....
David Bellamy (Acting Treasurer)

Date: *2/9/24*
.....

**Independent Examiner's report to the trustees of
Southmead Community Association**

I report on the accounts of the charity for the year ended 31st December 2023 which are set out on pages 8 to 14

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 accounts do not accord with those records [; or
3. the accounts 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.

Name : Dick Maule F.C.A.
Address : The Cross House, The High Street, South Woodchester GL5 5EL
Date: 7.9.2024

Dick Maule FCA

Southmead Community Association

**Statement of Financial Activities [Including Income and Expenditure Account]
for the year ended 31st. December 2023**

	Unrestricted Fund	Restricted Fund	Total	
	2023	2023	2023	2022
	£	£	£	£
Income from:				
Donations	1,249	-	1,249	1,852
Membership	2,216	-	2,216	1,218
Investment income				
Interest	264	-	264	15
Charitable activities				
Grants	2,295	-	2,295	7,817
Hall hire and activities	20,321	-	20,321	21,203
Rent	23,200	-	23,200	21,000
Other income	-	-	-	-
Total	49,545	-	49,545	53,105
Expenditure on:				
Charitable activities	49,801	-	49,801	51,447
Total	49,801	-	49,801	51,447
Net income/(expenditure)	(256)	-	(256)	1,658
Transfers between Funds	-	-	-	-
Total funds brought forward	208,571	-	208,571	206,914
Total funds carried forward	208,315	-	208,315	208,571

Southmead Community Association

Balance sheet as at 31st. December 2023

		2023		2022
	Notes	£	£	£
Fixed assets				
Tangible assets	2		167,344	<u>172,314</u>
Current assets				
Debtors	4	1,750		1,041
Cash on hand		641		941
Cash at bank		<u>-39,787</u>		<u>35,600</u>
Total current assets		42,178		37,582
Liabilities				
Creditors: amounts falling due within 12 months	3	<u>(1,207)</u>		<u>(1,325)</u>
Net Current assets			<u>40,971</u>	<u>36,257</u>
Net assets			<u>208,315</u>	<u>208,571</u>
The funds of the charity:				
Unrestricted funds				
General funds	7		47,425	43,850
Designated funds			160,890	164,721
Restricted funds			<u>-</u>	<u>-</u>
Total charity funds			<u>208,315</u>	<u>208,571</u>



Richard Ducker

Chair



David Bellamy

Treasurer

Dated: 21/9/24

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2023

(1) Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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) 2nd edition and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

(b) Fund accounting

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

[ii] Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

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 policies are applied to particular categories of income.

[i] Income received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

[ii] Donated services and facilities are included at the value to the charity where this can be quantified.

[iii] The value of services provided by volunteers has not been included in these accounts.

[iv] Investment income is included when receivable.

[v] Income from charitable trading activity are accounted for when earned.

[vi] Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

[i] Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] 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

[iii] 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.

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2023

(1) Principal Accounting Policies

(e) Fixed Assets

Fixed assets are written off over the expected useful life of the asset on the reducing balance basis at 15% per annum for equipment and 2% straight line for the building.

(2) Tangible Assets

	Building £	Equipment £	Total £
Cost:			
balance brought forward	191,537	106,485	298,022
additions in the year	-	-	-
	<u>191,537</u>	<u>106,485</u>	<u>298,022</u>
Depreciation			
balance brought forward	26,815	98,893	125,708
charge for the year	3,831	1,139	4,970
	<u>30,646</u>	<u>100,032</u>	<u>130,677</u>
Net book value at 31st. December 2023	<u>160,891</u>	<u>6,453</u>	<u>167,344</u>
Net book value at 31st. December 2022	<u>164,722</u>	<u>7,592</u>	<u>172,314</u>

(3) Creditors and accruals

Creditors: amounts falling due within 12 months

	2023 £	2022 £
Sundry creditors	<u>1,207</u>	<u>1,325</u>
	<u>1,207</u>	<u>1,325</u>

(4) Debtors and prepayments

Sundry debtors	<u>1,750</u>	<u>1,041</u>
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(5) Employee information

	2023	2022
Number of employees	1	2
Average monthly head count		
No employee received emoluments of more than £60,000.		
	£	£
Salaries and wages	8,306	8,810
Social security costs	-	-
	<u>8,306</u>	<u>8,810</u>

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2023

(6) Expenditure

	Charitable activities	Charitable activities
	2023	2022
	£	£
Salaries	8,306	8,810
Activities and cost of sales	1,448	742
Rates and water	2,104	2,125
Repairs and renewals	1,008	-
Telephone	798	576
Performing rights	872	483
Cleaning and laundry	2,683	2,439
Stationery, postage and photocopying	321	126
Light and heat	11,880	10,239
Consultancy fees and pension contributions	2,730	161
Insurance	2,185	1,951
Building maintenance	7,804	16,324
Depreciation	4,970	5,171
Reporting accountant's fee	850	775
Miscellaneous expenses	186	-
Computer and software	695	478
Equipment hire and maintenance	962	1,047
	<u>49,801</u>	<u>51,447</u>

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2023

(7) Movements in funds

	Balance 1st. January				Balance 31st. Dec.	
	2023	Income	Expenditure	Transfers	2023	
	£	£	£	£	£	
Unrestricted funds						
Designated Fund	164,721	-	-	(3,831)	160,890	
General Fund	<u>43,850</u>	<u>49,545</u>	<u>(49,801)</u>	<u>3,831</u>	<u>47,425</u>	
	<u>208,571</u>	<u>49,545</u>	<u>(49,801)</u>	<u>-</u>	<u>208,315</u>	

Designated Fund: an amount has been set aside to reflect the amount of reserves tied up in the original costs of building the centre.

	Balance 1st. January				Balance 31st. Dec.	
	2022	Income	Expenditure	Transfers	2022	
	£	£	£	£	£	
Unrestricted funds						
Designated Fund	172,383	-	-	(3,831)	168,552	
General Fund	<u>29,525</u>	<u>64,099</u>	<u>(59,093)</u>	<u>3,831</u>	<u>38,362</u>	
	<u>201,908</u>	<u>64,099</u>	<u>(59,093)</u>	<u>-</u>	<u>206,914</u>	

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2023

(8) Analysis of prior year funds

**Statement of Financial Activities [Including Income and Expenditure Account]
for the year ended 31st. December 2022**

	Unrestricted Fund	Restricted Fund	Total	
	2022	2022	2022	2021
	£	£	£	£
Income from:				
Donations	1,852	-	1,852	1,013
Membership	1,218	-	1,218	1,028
Investment income				
Interest	15	-	15	3
Charitable activities				
Grants	7,817	-	7,817	34,388
Hall hire and activities	21,203	-	21,203	12,088
Rent	21,000	-	21,000	12,000
Other income	-	-	-	3,579
Total	53,105	-	53,105	64,099
Expenditure on:				
Charitable activities	51,447	-	51,447	59,093
Total	51,447	-	51,447	59,093
Net income/(expenditure)	1,658	-	1,658	5,006
Transfers between Funds	-	-	-	-
Total funds brought forward	206,914	-	206,914	201,908
Total funds carried forward	208,572	-	208,572	206,914

SOUTHMEAD COMMUNITY ASSOCIATION

England & Wales - Charity number 201099

Accounts

Southmead Community Association

Legal and Administrative Information

Southmead Community Association is a Registered Charity, Number 201099. The Association is a Community Centre with the following objects:-

- (a) To promote the benefit of the inhabitants of Southmead and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations, in a common effort to advance education and to provide facilities in the interests of social welfare, for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- (b) To establish or secure the establishment of a Community Centre and to maintain and manage the same (whether alone or in co-operation with any local authority or person or body) in furtherance of these objects.
- (c) To promote such other charitable purposes as may from time to time be determined.

Registered office

Southmead Community Centre
248 Greystoke Avenue
Southmead
Bristol BS10 6BQ

Trustees and advisors

Advisor - Mr David Bellamy (Acting as Treasurer)
Advisor - Mrs Sandra Bellamy
Trustee - Mrs Joan Bennett (resigned 14th November 2022)
Trustee - Mr Alan Bush (from 21st March 2022)
Trustee - Mrs Carol Bush (from 25th April 2022)
Advisor - Mrs Jacqueline Dillon
Trustee - Mr Richard Duker (from 21st March 2022)
Trustee - Mr Jason Everett (from 5th September 2022)
Advisor - Mrs Cherilyn Hughes
Trustee - Graham Leighton
Advisor - Mrs Sue Levick (Acting as Secretary)
Trustee - Mr Richard Long (from 25th April 2022)
Trustee - Mrs Janice Stenner

Bankers:

Lloyds TSB
High Street
Westbury on Trym
Bristol, BS9 3BY

Registered Independent Examiner:

Dick Maule FCA
The Cross House
South Woodchester
GL5 5EL

Trustee's Annual Report

Report text for Annual Accounts for the year ended 31st December 2022

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Legal and Administrative information, set out on page 1, forms part of this report.

1 Principal Activity (Objectives of the Charity)

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Our Mission

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Southmead Community Centre is a place for people to meet, socialise and interact with one another through community engagement and inclusion. As an organisation we are committed to fulfilling the needs of the community providing direct help, advice and support to everyone. The Centre is run by the people, for the people, uniting the community through provision of educational, recreation and leisure time facilities. As an organisation we promote diversity and equality of opportunity in everything that we do.

2 Trustees and General Committee

Members and Honorary Officers are elected to the General Committee at the Annual General Meeting and serve for one year only unless re-elected the following year.

3 Review of the Year 2022

- 3.1 The Coronavirus pandemic forced the charity to close its doors during 2020 and 2021 in line with the government lockdown directives but happily, 2022 was free of all restrictions and the centre continued to get back to normality.
- 3.2 The Trustees have continued to manage the centre on a voluntary basis through the year liaising with the various groups and continuing to follow National guidance in regard to the many Covid regulations to protect the users. Volunteers together with a staff member have been able to front the office one day a week, answer the telephone messages and emails to enable the much-needed hall bookings to take place while the Trustee Board review the staffing requirement for the future. The Social Club bar was able to open at weekends for members and other enquiries dealt with by the staff.
- 3.3 Once again the charity was very grateful to Bristol City Council for continuing to allow the Association to benefit from Business Rate relief for the 20% not covered by the automatic 80% charity relief available to all charities. The trustees are also grateful for the new flood lighting completely financed by a grant from the City Council to improve car parking security and safety at the centre. Some National funding available to the hospitality industry continued for a little while into 2022 and was very welcome.
- 3.4 The John James foundation has supported the Community Association for many years with grants for Christmas parties and 2022 was no exception. The foundation also funded our celebration of the Queen's Platinum Jubilee. Some of our older users were also treated with theatre tickets for the Redgrave Theatre in Bristol that is also supported by the foundation.
- 3.4 The fire that broke out in the cellar cooling system in August 2020 which apart from items in the separate liquor store, also wrote off the entire cellar stock and destroyed the lighting and beer distribution apparatus. The cellar area remained unusable for the whole of the year as the insurance company contractor didn't start the clean-up operation until December 2021. Work continued during 2022 and the cellar was completely rewired and painted. The trustees were concerned that the bar could only rely on selling bottled and canned drinks. It was reassuring to the Trustees that party organisers have accepted using the centre without the draught ale facility. What is clear to the trustees, however, is that the cooling system (which malfunctioned and was the cause of the fire) used a great deal of electricity (running 24/7) and its absence has continued to be reflected in much cheaper electricity bills during 2022 and will not be such a problem with the increased energy bills that have started in 2022. The energy crisis will, however be a concern, no doubt, throughout 2023.
- 3.5 The effect of the various lockdowns on our groups using the Centre was significant but the centre continues to attract new groups although the Bristol Alexander School has closed and Aikido ceased using the centre. These have been replaced by the Baby Ballett and Pakistani Community

Welfare Organisation which have started meeting at the centre and are very successful.

- 3.6 New procedures which were introduced in 2021 to protect staff, volunteers and users of the centre are still in force. Strict cleaning procedures also remain in place and most users are not allowed to use the kitchen in order to protect kitchen volunteers. The centre kitchen still enjoys its five star health rating awarded by the City Council's Environmental Health Inspectors and the Trustees intend to keep it that way. The expected closure of the Youth Centre in 2022 has still not happened yet but it is still hoped that some of their groups will want to come to the Community Centre.
- 3.7 These remain unprecedented times for the country and particularly for the volunteer trustees most of whom are in their 70s and, whilst we are very grateful to those who have joined the board in 2022, we are anxious to attract and recruit fresh (and perhaps, younger) trustees from the community to ensure that the Centre continues to provide this much needed and much appreciated community asset in Southmead which is an area of social deprivation.
- 3.8 Despite being a difficult year for everyone the Trustees would like to thank all employees and volunteers for their continuing commitment, enthusiasm and support during 2022 and very much welcome any new volunteers in 2023. The Trustees believe that help from volunteers is key to the overall success of the Centre, and without them, the many activities would not be possible. The Trustees are most grateful for their ongoing contribution to the success and financial viability of the Centre.
- 3.9 The Trustees continue to believe that the centre's future attraction for new people to join the board is for the charity to convert to a Charitable Incorporated Organisation (C.I.O.) which will provide personal liability security for individual members which an unincorporated organisation, sadly, does not. To this end, the trustee board has commissioned Burton Sweet, Accountants to take forward our application during 2023 and look forward to the Charity Commission approving our application

4 How our activities deliver public benefit

- 4.1. Our service delivery is available to all Southmead residents and those in the surrounding areas who have enjoyed attending the Community Centre over the years and appreciate the various services on offer by volunteers and professionals alike. Services are delivered in line with our principle objective without distinction of sex, sexual orientation, ethnic origin or of political, religious or other opinions.
- 4.2. Every effort is made to network with other service providers in the area including the local authority, voluntary and other organisations in a common effort to identify and provide facilities needed in Southmead with the common interest of improving the quality of life for the local community.

5 Future Developments

Priorities for the year ahead:

1. Stay committed to our organisation's aims and objectives to continue to make a difference to people's lives within our community and safeguard the charity and its trustees by becoming a charitable incorporated organisation.
2. Continue to safeguard the financial viability of the organisation by securing increased activity and financial support from funders. To operate safely within any ongoing national health restrictions
3. To continue to develop future ideas and proposals for the future redevelopment of the Centre on the "Greystoke Strip" by fully utilising the information and conclusions provided by the feasibility study in seeking to provide a new Community Centre in the very heart of Southmead.
4. To continue to empower local people with decision making and ownership of the Centre. Working to increase training opportunities for future employment as well as increasing volunteer opportunities within the community.
5. To continue to identify gaps in services within Southmead and develop the Centre to meet the needs and expectations of the community by improving our services and facilities the best we can.

6. Risk Assessment

The Executive Committee has conducted a review of the major risks to which the charity is exposed as part of its business plan and satisfied insurers that systems have been established to mitigate any risks. Assessment is reviewed on a continuous basis and section leaders reminded of their responsibilities.

7 Reserves Policy

The charity's policy on unrestricted reserves is to maintain equivalent cash balances:

- To cover three month's budgeted recurrent expenditures.
- To cover planned capital expenditure for the upcoming year.

The level of reserves is monitored and reviewed by the Trustees on a quarterly basis. As highlighted in 3.2 of this report the reserves were impacted by the lack of funding for a professional manager in post at the centre. Whilst the reserves are now very healthy (thanks to Covid funding), the Trustees will during 2022, continue to carry out the necessary management roles on a voluntary basis and explore different staffing options to ensure the Centre is run efficiently as it gets back on its feet. This will be reviewed at each monthly Trustees' meeting.

8 Financial Statements

Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable body and of the surplus or deficit for that period. In preparing those financial statements, the Trustees have:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- followed applicable accounting standards and statements of recommended practice without any material departures;
- prepared the financial statements on the going concern basis

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable body and to enable them to ensure that the financial statements comply with the relevant Acts.

They are also responsible for safeguarding the assets of the charitable body and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In determining how amounts are presented within items in the Statement of Financial Activities and the Balance Sheet, the Trustees have had regard to the substance of the reported transactions or arrangements, in accordance with generally accepted accounting principles or practice. So far as the Trustees are aware at the time the report is approved:- There is no relevant information of which the association’s independent examiners are unaware and the Trustees have taken all prescribed steps to ensure awareness of all relevant information and to establish that the independent examiner is aware of the said information.

Trustees’ Charity Report Certified by:-

.....
Bryan Scrase (Chair)

.....
David Bellamy (Treasurer)

Date:

Date:

**Independent Examiner's report to the trustees of
Southmead Community Association**

I report on the accounts of the charity for the year ended 31st December 2022 which are set out on pages 8 to 14

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 accounts do not accord with those records [; or
3. the accounts 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.

Name : Dick Maule F.C.A.
Address : The Cross House, The High Street ,South Woodchester GL5 5EL
Date:

Southmead Community Association

Statement of Financial Activities [including Income and Expenditure Account] for the year ended 31st. December 2022

	Unrestricted Fund	Restricted Fund	Total	
	2022	2022	2022	2021
	£	£	£	£
Income from:				
Donations	1,852	-	1,852	1,013
Membership	1,218	-	1,218	1,028
Investment income				
Interest	15	-	15	3
Charitable activities				
Grants	7,817	-	7,817	34,388
Hall hire and activities	21,203	-	21,203	12,088
Rent	21,000	-	21,000	12,000
Other income	-	-	-	3,579
Total	<u>53,105</u>	<u>-</u>	<u>53,105</u>	<u>64,099</u>
Expenditure on:				
Charitable activities	<u>51,447</u>	<u>-</u>	<u>51,447</u>	<u>59,093</u>
Total	<u>51,447</u>	<u>-</u>	<u>51,447</u>	<u>59,093</u>
Net income/(expenditure)	1,658	-	1,658	5,006
Transfers between Funds	-	-	-	-
Total funds brought forward	<u>206,914</u>	<u>-</u>	<u>206,914</u>	<u>201,908</u>
Total funds carried forward	<u>208,572</u>	<u>-</u>	<u>208,572</u>	<u>206,914</u>

Southmead Community Association

Balance sheet as at 31st. December 2022

		2022		2021
	Notes	£	£	£
Fixed assets				
Tangible assets	2		172,314	<u>177,485</u>
Current assets				
Debtors	4	1,041		333
Cash on hand		941		648
Cash at bank		<u>35,600</u>		<u>33,529</u>
<i>Total current assets</i>		37,582		34,510
Liabilities				
Creditors: amounts falling due within 12 months	3	<u>(1,325)</u>		<u>(5,081)</u>
<i>Net Current assets</i>			<u>36,257</u>	<u>29,429</u>
Net assets			<u>208,571</u>	<u>206,914</u>
The funds of the charity:				
Unrestricted funds				
General funds	7		43,850	38,362
Designated funds			164,721	168,552
Restricted funds			<u>-</u>	<u>-</u>
Total charity funds			<u>208,571</u>	<u>206,914</u>

.....

Brian Scrase

Chair

.....

David Bellamy

Treasurer

Dated:

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2022

(1) Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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) 2nd edition and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

(b) Fund accounting

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

[ii] Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

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 policies are applied to particular categories of income.

[i] Income received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

[ii] Donated services and facilities are included at the value to the charity where this can be quantified.

[iii] The value of services provided by volunteers has not been included in these accounts.

[iv] Investment income is included when receivable.

[v] Income from charitable trading activity are accounted for when earned.

[vi] Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

[i] Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] 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

[iii] 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.

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2022

(1) Principal Accounting Policies

(e) Fixed Assets

Fixed assets are written off over the expected useful life of the asset on the reducing balance basis at 15% per annum for equipment and 2% straight line for the building.

(2) Tangible Assets

	Building £	Equipment £	Total £
Cost:			
balance brought forward	191,537	106,485	298,022
additions in the year	-	-	-
	<u>191,537</u>	<u>106,485</u>	<u>298,022</u>
Depreciation			
balance brought forward	22,984	97,553	120,537
charge for the year	3,831	1,340	5,171
	<u>26,815</u>	<u>98,893</u>	<u>125,708</u>
Net book value at 31st. December 2022	<u>164,722</u>	<u>7,592</u>	<u>172,314</u>
Net book value at 31st. December 2021	<u>168,552</u>	<u>8,932</u>	<u>177,485</u>

(3) Creditors and accruals

Creditors: amounts falling due within 12 months

	2022 £	2021 £
Sundry creditors	<u>1,325</u>	<u>5,081</u>
	<u>1,325</u>	<u>5,081</u>

(4) Debtors and prepayments

Sundry debtors	<u>1,041</u>	<u>333</u>
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(5) Employee information

	2022	2021
Number of employees	1	2
Average monthly head count		
No employee received emoluments of more than £60,000.		

	£	£
Salaries and wages	8,810	12,154
Social security costs	-	-
	<u>8,810</u>	<u>12,154</u>

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2022

(6) Expenditure

	Charitable activities	Charitable activities
	2022	2021
	£	£
Salaries	8,810	12,154
Activities	742	749
Rates and water	2,125	985
Telephone	576	1,442
Performing rights	483	1,337
Cleaning and laundry	2,439	2,064
Stationery, postage and photocopying	126	-
Light and heat	10,239	5,354
Consultancy fees and pension contributions	161	14,685
Insurance	1,951	1,591
Building maintenance	16,324	11,709
Depreciation	5,171	5,407
Reporting accountant's fee	775	750
Miscellaneous expenses	-	-
Computer and software	478	468
Equipment hire and maintenance	1,047	397
	<u>51,447</u>	<u>59,093</u>

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2022

(7) Movements in funds

	Balance 1st. January 2022 £	Income £	Expenditure £	Transfers £	Balance 31st. Dec. 2022 £
Unrestricted funds					
Designated Fund	168,552	-	-	(3,831)	164,721
General Fund	<u>38,362</u>	<u>53,105</u>	<u>(51,447)</u>	<u>3,831</u>	<u>43,851</u>
	<u>206,914</u>	<u>53,105</u>	<u>(51,447)</u>	<u>-</u>	<u>208,572</u>

Designated Fund: an amount has been set aside to reflect the amount of reserves tied up in the original costs of building the centre.

	Balance 1st. January 2021 £	Income £	Expenditure £	Transfers £	Balance 31st. Dec. 2021 £
Unrestricted funds					
Designated Fund	172,383	-	-	(3,831)	168,552
General Fund	<u>29,525</u>	<u>64,099</u>	<u>(59,093)</u>	<u>3,831</u>	<u>38,362</u>
	<u>201,908</u>	<u>64,099</u>	<u>(59,093)</u>	<u>-</u>	<u>206,914</u>

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2022

(8) Analysis of prior year funds

**Statement of Financial Activities [including Income and Expenditure Account]
for the year ended 31st. December 2021**

	Unrestricted Fund	Restricted Fund	Total	
	2021	2021	2021	2020
	£	£	£	£
Income from:				
Donations	1,013	-	1,013	317
Membership	1,028	-	1,028	146
Investment income				
Interest	3	-	3	9
Charitable activities				
Grants	34,388	-	34,388	31,791
Hall hire and activities	12,088	-	12,088	12,675
Rent	12,000	-	12,000	5,700
Other income	3,579	-	3,579	1,622
Total	64,099	-	64,099	52,260
Expenditure on:				
Charitable activities	59,093	-	59,093	48,272
Total	59,093	-	59,093	48,272
Net income/(expenditure)	5,006	-	5,006	3,988
Transfers between Funds	-	-	-	-
Total funds brought forward	201,908	-	201,908	197,920
Total funds carried forward	206,914	-	206,914	201,908

SOUTHMEAD COMMUNITY ASSOCIATION

England & Wales - Charity number 201099

Accounts

Southmead Community Association

Legal and Administrative Information

Southmead Community Association is a Registered Charity, Number 201099. The Association is a Community Centre with the following objects:-

- (a) To promote the benefit of the inhabitants of Southmead and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations, in a common effort to advance education and to provide facilities in the interests of social welfare, for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- (b) To establish or secure the establishment of a Community Centre and to maintain and manage the same (whether alone or in co-operation with any local authority or person or body) in furtherance of these objects.
- (c) To promote such other charitable purposes as may from time to time be determined.

Registered office

Southmead Community Centre
248 Greystoke Avenue
Southmead
Bristol BS10 6BQ

Officers and Trustees

Chair – Mr Brian Scrase
Mrs Jan Stenner (resigned from October 2021)
Mr David Bellamy (resigned as Trustee but still Treasurer from October 2021)
Mrs Sue Levick (resigned as trustee but still secretary from October 2021)
Mrs Sandra Bellamy (resigned as trustee from October 2021)
Trustee – Ms Bron Kucharski (resigned October 2021)
Trustee – Mr Ronald Chaplin (resigned March 2021)
Mrs C Hughes (resigned as Trustee from October 2021)
Trustee - Mrs Joan Bennett
Trustee – Graham Leighton (from October 2021)
Committee Member – Jacqueline Dillon (from October 2021)

The AGM in October 2021 again confirmed the charity's wish to become a Charitable Incorporated Organisation and many trustees have remained as advisors to the board to ensure a smooth transition and to train new trustees.

Bankers:

Lloyds TSB
High Street
Westbury on Trym
Bristol, BS9 3BY

Registered Independent Examiner:

Dick Maule FCA
The Cross House
South Woodchester,
GL5 5EL

Trustee's Annual Report

Report text for Annual Accounts for the year ended 31st December 2021

The Trustees are pleased to present their report, together with the financial statements of the charity, for the year ended 31st December 2021. The financial statements have been prepared in accordance with current statutory requirements, the Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Legal and Administrative information, set out on page 1, forms part of this report.

1 Principal Activity (Objectives of the Charity)

- (a) To promote the benefit of the inhabitants of Southmead and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations, in a common effort to advance education and to provide facilities in the interests of social welfare, for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- (b) To establish or secure the establishment of a Community Centre and to maintain and manage the same (whether alone or in cooperation with any local authority or person or body) in furtherance of these objects.
- (c) To promote such other charitable purposes as may from time to time be determined.

Our Mission

Southmead Community Association works with and offers support to the local community, to bring about positive social and economic change in Southmead by providing affordable opportunities to develop skills and self-confidence of the local people.

Southmead Community Centre is a place for people to meet, socialise and interact with one another through community engagement and inclusion. As an organisation we are committed to fulfilling the needs of the community providing direct help, advice and support to everyone. The Centre is run by the people, for the people, uniting the community through provision of educational, recreation and leisure time facilities. As an organisation we promote diversity and equality of opportunity in everything that we do.

2 Trustees and General Committee

Members and Honorary Officers are elected to the General Committee at the Annual General Meeting and serve for one year only unless re-elected the following year.

3 Review of the Year 2021

- 3.1 The Coronavirus pandemic forced the charity to close its doors once again for several months in 2021 in line with the government lockdown directives.
- 3.2 The Trustees made the decision in January 2020 to make the post of Centre Manager redundant due to the lack of funding previously available from the City Council. The trustees did, of necessity, manage the centre on a voluntary basis through the year liaising with the various groups and welcoming them back into the centre when national guidance allowed. The many Covid regulations required the centre to observe strict health rules to protect the users and these were incorporated of necessity into new contracts for the group organisers. Staff who were entitled to be put on furlough status continued to be paid in this way and the treasurer applied to HMRC for the necessary funding to pay them which was a great help, not only to them, but to the finances of the charity.
- 3.3 In March 2020 the trustees were made aware of and encouraged to apply for funding available nationally. This funding was announced by the Chancellor and made available to any business in the hospitality industry and was based on the rateable value of its premises. The Association was successful in obtaining an initial grant due to its liquor licence and premises used for the benefit of its private membership and its availability for community use for celebration parties, weddings and wakes and weekly community lunch club. Further grants were made available during 2021. The attached accounts of the Association show the positive effect of receiving further grant relief. The Charity also benefited from discretionary rate relief from Bristol City Council on top of the normal 80% available to charities.
- 3.4 The fire that broke out in the cellar cooling system in August 2020 which apart from items in the separate liquor store, also wrote off the entire cellar stock and destroyed the lighting and beer distribution apparatus. The cellar area remained unusable for the whole of the year as the insurance company contractor didn't start the clean-up operation until December 2021. This meant that the bar could only rely on selling bottled and canned drinks. It was reassuring to the Trustees that the membership has been fully supportive of the bar without the draught beers and lager. Only time will tell if party organisers will favour using the centre without the draught ale facility when the pandemic restrictions are ended. What is clear to the trustees, however, is that the cooling system used a great deal of electricity (running 24/7) and its absence has been reflected in much cheaper electricity bills during 2021 over and above the lockdown savings.
- 3.5 The effect of the various lockdowns on most groups using the Centre has been devastating and only two groups were able to use it within government guidelines at the start of the year. These were Slimming World and a Taekwondo class for primary school children. After the end of the second lockdown and the gradual easing of restrictions, other groups returned to the centre together with some new ones such as Tang Soo Do and various skittle groups. A grant from John James allowed for

Christmas hampers to be distributed to the local community but the usual Christmas parties could not be held.

- 3.6 New procedures have been introduced to protect users of the centre. Strict cleaning procedures are in place and most users are not allowed to use the kitchen in order to protect kitchen volunteers. With the closure of the Youth Centre in 2022 it is hoped some of their groups will want to come to the Community Centre. These are unprecedented times for the country and particularly for the volunteer trustees most of whom are in their 70s and are anxious to attract and recruit fresh trustees from the community to ensure that the Centre continues to provide this much needed and much appreciated community asset in Southmead which is an area of social deprivation.
- 3.7 Despite being a difficult year for everyone the Trustees would like to thank all employees and volunteers for their continuing commitment, enthusiasm and support during 2021 and very much welcome any new volunteers in 2022. The help from volunteers is key to the overall success of the Centre, and without them, the many activities would not be possible. The Trustees are most grateful for their ongoing contribution to the success and financial viability of the Centre. Welcome back meetings were held in 2021 with the community and their positive feedback and their eagerness to return when restrictions were lifted has been an encouragement to the present trustees and advisors to the board and given much hope for the future of the Centre as a new C.I.O.

4 How our activities deliver public benefit

- 4.1. Our service delivery is available to all Southmead residents and those in the surrounding areas who have enjoyed attending the Community Centre over the years and appreciate the various services on offer by volunteers and professionals alike. Services are delivered in line with our principle objective without distinction of sex, sexual orientation, ethnic origin or of political, religious or other opinions.
- 4.2. Every effort is made to network with other service providers in the area including the local authority, voluntary and other organisations in a common effort to identify and provide facilities needed in Southmead with the common interest of improving the quality of life for the local community.

5 Future Developments

Priorities for the year ahead:

1. Stay committed to our organisation's aims and objectives to continue to make a difference to people's lives within our community and safeguard the charity and its trustees by becoming a charitable incorporated organisation.
2. Continue to safeguard the financial viability of the organisation by securing increased activity and financial support from funders. To operate safely within any ongoing national health restrictions

3. To continue to develop future ideas and proposals for the future redevelopment of the Centre on the “Greystoke Strip” by fully utilising the information and conclusions provided by the feasibility study in seeking to provide a new Community Centre in the very heart of Southmead.
4. To continue to empower local people with decision making and ownership of the Centre. Working to increase training opportunities for future employment as well as increasing volunteer opportunities within the community.
5. To continue to identify gaps in services within Southmead and develop the Centre to meet the needs and expectations of the community by improving our services and facilities the best we can.

6. Risk Assessment

The Executive Committee has conducted a review of the major risks to which the charity is exposed as part of its business plan and satisfied insurers that systems have been established to mitigate any risks. Assessment is reviewed on a continuous basis and section leaders reminded of their responsibilities.

7 Reserves Policy

The charity’s policy on unrestricted reserves is to maintain equivalent cash balances:

- To cover three month’s budgeted recurrent expenditures.
- To cover planned capital expenditure for the upcoming year.

The level of reserves is monitored and reviewed by the Trustees on a quarterly basis. As highlighted in 3.2 of this report the reserves were impacted by the lack of funding for a professional manager in post at the centre. Whilst the reserves are now very healthy (thanks to Covid funding), the Trustees will during 2022, continue to carry out the necessary management roles on a voluntary basis and explore different staffing options to ensure the Centre is run efficiently as it gets back on its feet. This will be reviewed at each monthly Trustees’ meeting.

8 Financial Statements

Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable body and of the surplus or deficit for that period. In preparing those financial statements, the Trustees have:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- followed applicable accounting standards and statements of recommended practice without any material departures;
- prepared the financial statements on the going concern basis

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable body and to enable them to ensure that the financial statements comply with the relevant Acts.

They are also responsible for safeguarding the assets of the charitable body and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In determining how amounts are presented within items in the Statement of Financial Activities and the Balance Sheet, the Trustees have had regard to the substance of the reported transactions or arrangements, in accordance with generally accepted accounting principles or practice.

So far as the Trustees are aware at the time the report is approved:-
There is no relevant information of which the association's independent examiners are unaware and the Trustees have taken all prescribed steps to ensure awareness of all relevant information and to establish that the independent examiner is aware of the said information.

Trustees' Charity Report Certified by:-

.....
Bryan Scrase (Chair)

.....
David Bellamy (Treasurer)

Date:

Date:

Independent Examiner's report to the trustees of Southmead Community Association

I report on the accounts of the charity for the year ended 31st December 2021 which are set out on pages 8 to 14

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 accounts do not accord with those records [; or
3. the accounts 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.

Name : Dick Maule F.C.A.
Address : The Cross House, The High Street ,South Woodchester GL5 5EL
Date:

Southmead Community Association

Statement of Financial Activities [including Income and Expenditure Account]

for the year ended 31st. December 2021

	Unrestricted Fund	Restricted Fund	Total	
	2021	2021	2021	2020
	£	£	£	£
Income from:				
Donations	1,013	-	1,013	317
Membership	1,028	-	1,028	146
Investment income				
Interest	3	-	3	9
Charitable activities				
Grants	34,388	-	34,388	31,791
Hall hire and activities	12,088	-	12,088	12,675
Rent	12,000	-	12,000	5,700
Other income	3,579	-	3,579	1,622
Total	<u>64,099</u>	<u>-</u>	<u>64,099</u>	<u>52,260</u>
Expenditure on:				
Charitable activities	<u>59,093</u>	<u>-</u>	<u>59,093</u>	<u>48,272</u>
Total	<u>59,093</u>	<u>-</u>	<u>59,093</u>	<u>48,272</u>
Net income/(expenditure)	5,006	-	5,006	3,988
Transfers between Funds	-	-	-	-
Total funds brought forward	<u>201,908</u>	<u>-</u>	<u>201,908</u>	<u>197,920</u>
Total funds carried forward	<u>206,914</u>	<u>-</u>	<u>206,914</u>	<u>201,908</u>

Southmead Community Association

Balance sheet as at 31st. December 2021

		2021		2020
	Notes	£	£	£
Fixed assets				
Tangible assets	2		177,485	<u>182,892</u>
Current assets				
Debtors	4	333		702
Cash on hand		648		183
Cash at bank		<u>33,529</u>		<u>18,900</u>
<i>Total current assets</i>		34,510		19,785
Liabilities				
Creditors: amounts falling due within 12 months	3	<u>(5,081)</u>		<u>(769)</u>
<i>Net Current assets</i>			<u>29,429</u>	<u>19,016</u>
Net assets			<u>206,914</u>	<u>201,908</u>
The funds of the charity:				
Unrestricted funds				
General funds	7		38,362	29,525
Designated funds			168,552	172,383
Restricted funds			<u>-</u>	<u>-</u>
Total charity funds			<u>206,914</u>	<u>201,908</u>

.....

Brian Scrase

Chair

.....

David Bellamy

Treasurer

Dated:

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2021

(1) Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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) 2nd edition and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

(b) Fund accounting

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

[ii] Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

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 policies are applied to particular categories of income.

[i] Income received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

[ii] Donated services and facilities are included at the value to the charity where this can be quantified.

[iii] The value of services provided by volunteers has not been included in these accounts.

[iv] Investment income is included when receivable.

[v] Income from charitable trading activity are accounted for when earned.

[vi] Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

[i] Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] 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

[iii] 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.

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2021

(1) Principal Accounting Policies

(e) Fixed Assets

Fixed assets are written off over the expected useful life of the asset on the reducing balance basis at 15% per annum for equipment and 2% straight line for the building.

(2) Tangible Assets

	Building £	Equipment £	Total £
Cost:			
balance brought forward	191,537	106,485	298,022
additions in the year	-	-	-
	<u>191,537</u>	<u>106,485</u>	<u>298,022</u>
Depreciation			
balance brought forward	19,154	95,977	115,130
charge for the year	3,831	1,576	5,407
	<u>22,984</u>	<u>97,553</u>	<u>120,537</u>
Net book value at 31st. December 2021	<u>168,552</u>	<u>8,932</u>	<u>177,485</u>
Net book value at 31st. December 2020	<u>172,383</u>	<u>10,508</u>	<u>182,892</u>

(3) Creditors and accruals

Creditors: amounts falling due within 12 months

	2021 £	2020 £
Sundry creditors	<u>5,081</u>	<u>769</u>
	<u>5,081</u>	<u>769</u>

(4) Debtors and prepayments

Sundry debtors	<u>333</u>	<u>702</u>
----------------	------------	------------

(5) Employee information

	2021	2020
Number of employees	2	3
Average monthly head count		
No employee received emoluments of more than £60,000.		

	£	£
Salaries and wages	12,154	17,592
Social security costs	-	-
	<u>12,154</u>	<u>17,592</u>

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2021

(6) Expenditure

	Charitable activities	Charitable activities
	2021	2020
	£	£
Salaries	12,154	17,592
Activities	749	596
Rates and water	985	2,389
Repairs and renewals	11,709	5,787
Telephone	1,442	1,451
Performing rights	1,337	1,550
Cleaning and laundry	2,064	2,260
Stationery, postage and photocopying	-	151
Light and heat	5,354	6,230
Consultancy fees	14,685	1,785
Insurance	1,591	1,271
Bank charges	-	-
Depreciation	5,407	5,685
Reporting accountant's fee	750	750
Miscellaneous expenses	-	-
Computer and software	468	483
Equipment hire and maintenance	397	290
	<u>59,093</u>	<u>48,272</u>

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2021

(7) Movements in funds

	Balance 1st. January				Balance 31st. Dec.	
	2021	Income	Expenditure	Transfers	2021	
	£	£	£	£	£	
Unrestricted funds						
Designated Fund	172,383	-	-	(3,831)	168,552	
General Fund	<u>29,525</u>	<u>64,099</u>	<u>(59,093)</u>	<u>3,831</u>	<u>38,362</u>	
	<u>201,908</u>	<u>64,099</u>	<u>(59,093)</u>	<u>-</u>	<u>206,914</u>	

Designated Fund: an amount has been set aside to reflect the amount of reserves tied up in the original costs of building the centre.

	Balance 1st. January				Balance 31st. Dec.	
	2020	Income	Expenditure	Transfers	2020	
	£	£	£	£	£	
Unrestricted funds						
Designated Fund	176,214	-	-	(3,831)	172,383	
General Fund	<u>21,706</u>	<u>52,260</u>	<u>(48,272)</u>	<u>3,831</u>	<u>29,525</u>	
	<u>197,920</u>	<u>52,260</u>	<u>(48,272)</u>	<u>-</u>	<u>201,908</u>	

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2021

(8) Analysis of prior year funds

Statement of Financial Activities [including Income and Expenditure Account] for the year ended 31st. December 2020

	Unrestricted Fund	Restricted Fund	Total	
	2020	2020	2020	2019
	£	£	£	£
Income from:				
Donations	317	-	317	2,778
Membership	146	-	146	1,537
Investment income				
Interest	9	-	9	-
Charitable activities				
Grants	31,791	-	31,791	800
Hall hire and activities	12,675	-	12,675	49,186
Rent	5,700	-	5,700	23,500
Other income	<u>1,622</u>	<u>-</u>	<u>1,622</u>	<u>-</u>
Total	<u>52,260</u>	<u>-</u>	<u>52,260</u>	<u>77,801</u>
Expenditure on:				
Charitable activities	<u>48,272</u>	<u>-</u>	<u>48,272</u>	<u>75,736</u>
Total	<u>48,272</u>	<u>-</u>	<u>48,272</u>	<u>75,736</u>
Net income/(expenditure)	3,988	-	3,988	2,064
Transfers between Funds	-	-	-	-
Total funds brought forward	<u>197,920</u>	<u>-</u>	<u>197,920</u>	<u>195,855</u>
Total funds carried forward	<u>201,908</u>	<u>-</u>	<u>201,908</u>	<u>197,920</u>

SOUTHMEAD COMMUNITY ASSOCIATION

England & Wales - Charity number 201099

Accounts

Southmead Community Association

Legal and Administrative Information

Southmead Community Association is a Registered Charity, Number 201099. The Association is a Community Centre with the following objects:-

- (a) To promote the benefit of the inhabitants of Southmead and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations, in a common effort to advance education and to provide facilities in the interests of social welfare, for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- (b) To establish or secure the establishment of a Community Centre and to maintain and manage the same (whether alone or in co-operation with any local authority or person or body) in furtherance of these objects.
- (c) To promote such other charitable purposes as may from time to time be determined.

Registered office

Southmead Community Centre
248 Greystoke Avenue
Southmead
Bristol BS10 6BQ

Officers and Trustees

Chair – Mr Brian Scrase
Vice Chair - Mrs Jan Stenner
Treasurer Mr David Bellamy
Secretary - Mrs Sue Levick
Events Co-ordinator - Mrs Sandra Bellamy
Trustee – Ms Bron Kucharski
Trustee – Mr Ronald Chaplin
Trustee – Mrs C Hughes
Trustee – Mrs Jean Barnes (Resigned July 2020)
Trustee - Mrs Joan Bennett

Centre Manager – Post redundant from 9th January 2020

Bankers:

Lloyds TSB
High Street
Westbury on Trym
Bristol BS9 3BY

Registered Independent Examiner:

Dick Maule FCA
3 Penlee View Terrace
Penzance
TR18 4HZ

Trustee's Annual Report

Report text for Annual Accounts for the year ended 31st December 2020

The Trustees are pleased to present their report, together with the financial statements of the charity, for the year ended 31st December 2020. The financial statements have been prepared in accordance with current statutory requirements, the Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Legal and Administrative information, set out on page 1, forms part of this report.

1 Principal Activity (Objectives of the Charity)

- (a) To promote the benefit of the inhabitants of Southmead and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations, in a common effort to advance education and to provide facilities in the interests of social welfare, for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- (b) To establish or secure the establishment of a Community Centre and to maintain and manage the same (whether alone or in cooperation with any local authority or person or body) in furtherance of these objects.
- (c) To promote such other charitable purposes as may from time to time be determined.

Our Mission

Southmead Community Association works with and offers support to the local community, to bring about positive social and economic change in Southmead by providing affordable opportunities to develop skills and self-confidence of the local people.

Southmead Community Centre is a place for people to meet, socialise and interact with one another through community engagement and inclusion. As an organisation we are committed to fulfilling the needs of the community providing direct help, advice and support to everyone. The Centre is run by the people, for the people, uniting the community through provision of educational, recreation and leisure time facilities. As an organisation we promote diversity and equality of opportunity in everything that we do.

2 Trustees and General Committee

Members and Honorary Officers are elected to the General Committee at the Annual General Meeting and serve for one year only unless re-elected the following year.

3 Review of the Year 2020

- 3.1 The Coronavirus pandemic forced the charity to close its doors for most of 2020 in line with the government lockdown directives. The start of the year was particularly difficult following the decision to make the Centre Manager redundant in January and the subsequent civil routes taken by said manager to contest that decision and seek a remedy via ACAS and an Employment Tribunal hearing. The Trustees sought the help of Robinson Ralph Solicitors and were further aided by HR Services who had dealt with the redundancy appeal process. The matter was settled by an agreed compensation payment and is now at an end. The national lockdown in March with its loss of income confirmed for the trustees that their decision to make the post redundant, taken purely on financial viability grounds, was, indeed, the correct one.
- 3.2 The trustees did, of necessity, manage the centre on a voluntary basis through the year liaising with the various groups and welcoming them back into the centre when national guidance allowed. The many Covid regulations required the centre to observe strict health rules to protect the users and these were incorporated of necessity into new contracts for the group organisers. The two remaining staff were put onto furlough status and the treasurer applied to HMRC for the necessary funding to pay them.
- 3.3 In March 2020 the trustees were made aware of and encouraged to apply for funding available nationally. This funding was announced by the Chancellor and made available to any business in the hospitality industry and was based on the rateable value of its premises. The Association was successful in obtaining an initial grant due to its liquor licence and premises used for the benefit of its private membership and its availability for community use for celebration parties, weddings and wakes and weekly community lunch club. The attached accounts of the Association show the positive effect of receiving this grant and highlights that, without it, the centre would have had to consider closing.
- 3.4 The Association received a further set back when it tried to reopen the bar to its members on 25 August 2020. A fire broke out in the cellar cooling system which apart from items in the separate liquor store, wrote off the entire cellar stock and destroyed the lighting and beer distribution apparatus. This has meant that the bar can only now rely on selling bottled and cans of beers. Whilst this is the subject of an ongoing insurance claim it is good to report that the membership has been fully supportive of the bar without the draught beers and lager. Only time will tell if party organisers will favour using the centre without the draught ale facility when the pandemic restrictions are ended. What is clear to the trustees, however, is that the cooling system used a great deal of electricity (running 24/7) and its absence has been reflected in much cheaper electricity bills.
- 3.5 The effect of the various lockdowns on most groups using the Centre has been devastating and only two groups were able to use it within government guidelines towards the end of the year. These were Slimming World and a Taekwondo class for primary school children. A

grant from John James allowed for Christmas hampers to be distributed to the local community but the usual Christmas parties could not be held.

- 3.6 New procedures have been introduced to protect users of the centre. Strict cleaning procedures are in place and most users are not allowed to use the kitchen in order to protect kitchen volunteers. Slowly during 2021 other groups will be allowed back into the centre and staff taken off furlough. These are unprecedented times for the country and particularly for the volunteer trustees most of whom are in their 70s and are anxious to attract and recruit fresh trustees from the community to ensure that the Centre continues to provide this much needed and much appreciated community asset in Southmead which is an area of social deprivation.
- 3.7 Despite being a difficult year for everyone the Trustees would like to thank all employees and volunteers for their continuing commitment, enthusiasm and support during 2020 and very much welcome any new volunteers in 2021. The help from volunteers is key to the overall success of the Centre, and without them, the many activities would not be possible. The Trustees are most grateful for their ongoing contribution to the success and financial viability of the Centre. Welcome back meetings have been held in 2021 with the community and their feedback and their eagerness to return when restrictions are fully lifted has been an encouragement to the present trustees and given much hope for the future of the Centre

4 How our activities deliver public benefit

- 4.1. Our service delivery is available to all Southmead residents and those in the surrounding areas who have enjoyed attending the Community Centre over the years and appreciate the various services on offer by volunteers and professionals alike. Services are delivered in line with our principle objective without distinction of sex, sexual orientation, ethnic origin or of political, religious or other opinions.
- 4.2. Every effort is made to network with other service providers in the area including the local authority, voluntary and other organisations in a common effort to identify and provide facilities needed in Southmead with the common interest of improving the quality of life for the local community.

5 Future Developments

Priorities for the year ahead:

1. Stay committed to our organisation's aims and objectives to continue to make a difference to people's lives within our community.
2. Continue to safeguard the financial viability of the organisation by securing increased activity and financial support from funders. To operate safely within any ongoing national health restrictions
3. To continue to develop future ideas and proposals for the future redevelopment of the Centre on the "Greystoke Strip" by fully

utilising the information and conclusions provided by the feasibility study in seeking to provide a new Community Centre in the very heart of Southmead.

4. To continue to empower local people with decision making and ownership of the Centre. Working to increase training opportunities for future employment as well as increasing volunteer opportunities within the community.
5. To continue to identify gaps in services within Southmead and develop the Centre to meet the needs and expectations of the community by improving our services and facilities the best we can.

6. Risk Assessment

The Executive Committee has conducted a review of the major risks to which the charity is exposed as part of its business plan and satisfied insurers that systems have been established to mitigate any risks. Assessment is reviewed on a continuous basis and section leaders reminded of their responsibilities.

7 Reserves Policy

The charity's policy on unrestricted reserves is to maintain equivalent cash balances:

- To cover three month's budgeted recurrent expenditures.
- To cover planned capital expenditure for the upcoming year.

The level of reserves is monitored and reviewed by the Trustees on a quarterly basis. As highlighted in 3.4 of this report the reserves have been impacted by the lack of funding for a professional manager in post at the centre. The Trustees will, during 2020, carry out the manager's duties on a voluntary basis. This will be reviewed at each monthly Trustees' meeting.

8 Financial Statements

Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable body and of the surplus or deficit for that period. In preparing those financial statements, the Trustees have:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- followed applicable accounting standards and statements of recommended practice without any material departures;
- prepared the financial statements on the going concern basis

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable body and to enable them to ensure that the financial statements comply with the relevant Acts.

They are also responsible for safeguarding the assets of the charitable body and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In determining how amounts are presented within items in the Statement of Financial Activities and the Balance Sheet, the Trustees have had regard to the substance of the reported transactions or arrangements, in accordance with generally accepted accounting principles or practice.

So far as the Trustees are aware at the time the report is approved:-

There is no relevant information of which the association's independent examiners are unaware and the Trustees have taken all prescribed steps to ensure awareness of all relevant information and to establish that the independent examiner is aware of the said information.

Trustees' Charity Report Certified by:-

.....
Bryan Scrase (Chair)

.....
David Bellamy (Treasurer)

Date:

Date:

**Independent Examiner's report to the trustees of
Southmead Community Association**

I report on the accounts of the charity for the year ended 31st December 2020 which are set out on the following pages 8-14.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 accounts do not accord with those records [; or
3. the accounts 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.

Name : Dick Maule F.C.A.
Address : 3 Penlee View Terrace, Penzance TR18 4HZ

Date:

Southmead Community Association

Statement of Financial Activities [including Income and Expenditure Account]

for the year ended 31st. December 2020

	Unrestricted Fund	Restricted Fund	Total	
	2020	2020	2020	2019
	£	£	£	£
Income from:				
Donations	317	-	317	2,778
Membership	146	-	146	1,537
Investment income				
Interest	9	-	9	-
Charitable activities				
Grants	31,791	-	31,791	800
Hall hire and activities	12,675	-	12,675	49,186
Rent	5,700	-	5,700	23,500
Other income	1,622	-	1,622	-
Total	<u>52,260</u>	<u>-</u>	<u>52,260</u>	<u>77,801</u>
Expenditure on:				
Charitable activities	<u>48,272</u>	<u>-</u>	<u>48,272</u>	<u>75,736</u>
Total	<u>48,272</u>	<u>-</u>	<u>48,272</u>	<u>75,736</u>
Net income/(expenditure)	3,988	-	3,988	2,064
Transfers between Funds	-	-	-	-
Total funds brought forward	<u>197,920</u>	<u>-</u>	<u>197,920</u>	<u>195,855</u>
Total funds carried forward	<u><u>201,908</u></u>	<u><u>-</u></u>	<u><u>201,908</u></u>	<u><u>197,920</u></u>

Southmead Community Association

Balance sheet as at 31st. December 2020

		2020	2019
	Notes	£	£
Fixed assets			
Tangible assets	2	182,892	<u>188,577</u>
Current assets			
Debtors	4	702	4,604
Cash on hand		183	277
Cash at bank		<u>18,900</u>	<u>7,872</u>
<i>Total current assets</i>		19,785	12,753
Liabilities			
Creditors: amounts falling due within 12 months	3	<u>(769)</u>	<u>(3,411)</u>
<i>Net Current assets</i>		<u>19,016</u>	<u>9,342</u>
Net assets		<u><u>201,908</u></u>	<u><u>197,920</u></u>
The funds of the charity:			
Unrestricted funds			
General funds	7	29,525	23,332
Designated funds		172,383	174,587
Restricted funds		<u>-</u>	<u>-</u>
Total charity funds		<u><u>201,908</u></u>	<u><u>197,920</u></u>

..... Brian Scrase Chair

..... David Bellamy Treasurer

Dated:

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2020

(1) Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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) 2nd edition and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

(b) Fund accounting

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

[ii] Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

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 policies are applied to particular categories of income.

[i] Income received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

[ii] Donated services and facilities are included at the value to the charity where this can be quantified.

[iii] The value of services provided by volunteers has not been included in these accounts.

[iv] Investment income is included when receivable.

[v] Income from charitable trading activity are accounted for when earned.

[vi] Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

[i] Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] 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

[iii] 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.

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2020

(1) Principal Accounting Policies

(e) Fixed Assets

Fixed assets are written off over the expected useful life of the asset on the reducing balance basis at 15% per annum for equipment and 2% straight line for the building.

(2) Tangible Assets

	Building £	Equipment £	Total £
Cost:			
balance brought forward	191,537	106,485	298,022
additions in the year	-	-	-
	<u>191,537</u>	<u>106,485</u>	<u>298,022</u>
Depreciation			
balance brought forward	15,323	94,122	109,445
charge for the year	3,831	1,854	5,685
	<u>19,154</u>	<u>95,977</u>	<u>115,130</u>
Net book value at 31st. December 2020	<u>172,383</u>	<u>10,508</u>	<u>182,892</u>
Net book value at 31st. December 2020	<u>176,214</u>	<u>12,363</u>	<u>188,577</u>

(3) Creditors and accruals

Creditors: amounts falling due within 12 months

	2020 £	2019 £
Sundry creditors	<u>769</u>	<u>3,411</u>
	<u>769</u>	<u>3,411</u>

(4) Debtors and prepayments

Sundry debtors	<u>702</u>	<u>4,604</u>
----------------	------------	--------------

(5) Employee information

Number of employees	2020	2019
Average monthly head count	2	3
No employee received emoluments of more than £60,000.		

	£	£
Salaries and wages	17,592	28,430
Social security costs	-	-
	<u>17,592</u>	<u>28,430</u>

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2020

(6) Expenditure

	Charitable activities	Charitable activities
	2020	2019
	£	£
Salaries	17,592	28,430
Activities	596	2,184
Rates and water	2,389	3,628
Repairs and renewals	5,787	7,675
Telephone	1,451	1,720
Performing rights	1,550	1,232
Cleaning and laundry	2,260	3,731
Stationery, postage and photocopying	151	519
Light and heat	6,230	15,165
Consultancy fees	1,785	-
Insurance	1,271	2,077
Bank charges	-	-
Depreciation	5,685	5,458
Reporting accountant's fee	750	750
Miscellaneous expenses	-	-
Project expenditure	-	1,450
Computer and software	483	767
Equipment hire and maintenance	290	950
	<u>48,272</u>	<u>75,736</u>

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2020

(7) Movements in funds

	Balance 1st. January 2020 £	Income £	Expenditure £	Transfers £	Balance 31st. Dec. 2020 £
Unrestricted funds					
Designated Fund	176,214	-	-	(3,831)	172,383
General Fund	<u>21,706</u>	<u>52,260</u>	<u>(48,272)</u>	<u>3,831</u>	<u>29,525</u>
	<u>197,920</u>	<u>52,260</u>	<u>(48,272)</u>	<u>-</u>	<u>201,908</u>

Designated Fund: an amount has been set aside to reflect the amount of reserves tied up in the original costs of building the centre.

	Balance 1st. January 2019 £	Income £	Expenditure £	Transfers £	Balance 31st. Dec. 2019 £
Unrestricted funds					
Designated Fund	180,045	-	-	(3,831)	176,214
General Fund	<u>15,810</u>	<u>77,801</u>	<u>(75,736)</u>	<u>3,831</u>	<u>21,706</u>
	<u>195,855</u>	<u>77,801</u>	<u>(75,736)</u>	<u>-</u>	<u>197,920</u>

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2020

(8) Analysis of prior year funds

**Statement of Financial Activities [including Income and Expenditure Account]
for the year ended 31st. December 2019**

	Unrestricted Fund	Restricted Fund	Total	
	2019	2019	2019	2018
	£	£	£	£
Income from:				
Donations	2,778	-	2,778	3,689
Membership	1,537	-	1,537	1,921
Investment income				
Interest	-	-	-	6
Charitable activities				
Grants	800	-	800	1,400
Hall hire and activities	49,186	-	49,186	45,848
Rent	23,500	-	23,500	16,833
Other income	-	-	-	-
Total	<u>77,801</u>	<u>-</u>	<u>77,801</u>	<u>69,697</u>
Expenditure on:				
Charitable activities	<u>75,736</u>	<u>-</u>	<u>75,736</u>	<u>102,592</u>
Total	<u>75,736</u>	<u>-</u>	<u>75,736</u>	<u>102,592</u>
Net income/(expenditure)	2,064	-	2,064	(32,895)
Transfers between Funds	-	-	-	-
Total funds brought forward	<u>195,855</u>	<u>-</u>	<u>195,855</u>	<u>228,750</u>
Total funds carried forward	<u>197,920</u>	<u>-</u>	<u>197,920</u>	<u>195,855</u>

Southmead Community Association

Legal and Administrative Information

Southmead Community Association is a Registered Charity, Number 201099. The Association is a Community Centre with the following objects:-

- (a) To promote the benefit of the inhabitants of Southmead and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations, in a common effort to advance education and to provide facilities in the interests of social welfare, for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- (b) To establish or secure the establishment of a Community Centre and to maintain and manage the same (whether alone or in co-operation with any local authority or person or body) in furtherance of these objects.
- (c) To promote such other charitable purposes as may from time to time be determined.

Registered office

Southmead Community Centre
248 Greystoke Avenue
Southmead
Bristol BS10 6BQ

Officers and Trustees

Chair – Mr Brian Scrase
Vice Chair - Mrs Jan Stenner
Treasurer Mr David Bellamy
Secretary - Mrs Sue Levick
Events Co-ordinator - Mrs Sandra Bellamy
Trustee – Ms Bron Kucharski
Trustee – Mr Ronald Chaplin
Trustee – Mrs C Hughes
Trustee – Mrs Jean Barnes (Resigned July 2020)
Trustee - Mrs Joan Bennett

Centre Manager – Post redundant from 9th January 2020

Bankers:

Lloyds TSB
High Street
Westbury on Trym
Bristol BS9 3BY

Registered Independent Examiner:

Dick Maule FCA
3 Penlee View Terrace
Penzance
TR18 4HZ

Trustee's Annual Report

Report text for Annual Accounts for the year ended 31st December 2020

The Trustees are pleased to present their report, together with the financial statements of the charity, for the year ended 31st December 2020. The financial statements have been prepared in accordance with current statutory requirements, the Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Legal and Administrative information, set out on page 1, forms part of this report.

1 Principal Activity (Objectives of the Charity)

- (a) To promote the benefit of the inhabitants of Southmead and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations, in a common effort to advance education and to provide facilities in the interests of social welfare, for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- (b) To establish or secure the establishment of a Community Centre and to maintain and manage the same (whether alone or in cooperation with any local authority or person or body) in furtherance of these objects.
- (c) To promote such other charitable purposes as may from time to time be determined.

Our Mission

Southmead Community Association works with and offers support to the local community, to bring about positive social and economic change in Southmead by providing affordable opportunities to develop skills and self-confidence of the local people.

Southmead Community Centre is a place for people to meet, socialise and interact with one another through community engagement and inclusion. As an organisation we are committed to fulfilling the needs of the community providing direct help, advice and support to everyone. The Centre is run by the people, for the people, uniting the community through provision of educational, recreation and leisure time facilities. As an organisation we promote diversity and equality of opportunity in everything that we do.

2 Trustees and General Committee

Members and Honorary Officers are elected to the General Committee at the Annual General Meeting and serve for one year only unless re-elected the following year.

3 Review of the Year 2020

- 3.1 The Coronavirus pandemic forced the charity to close its doors for most of 2020 in line with the government lockdown directives. The start of the year was particularly difficult following the decision to make the Centre Manager redundant in January and the subsequent civil routes taken by said manager to contest that decision and seek a remedy via ACAS and an Employment Tribunal hearing. The Trustees sought the help of Robinson Ralph Solicitors and were further aided by HR Services who had dealt with the redundancy appeal process. The matter was settled by an agreed compensation payment and is now at an end. The national lockdown in March with its loss of income confirmed for the trustees that their decision to make the post redundant, taken purely on financial viability grounds, was, indeed, the correct one.
- 3.2 The trustees did, of necessity, manage the centre on a voluntary basis through the year liaising with the various groups and welcoming them back into the centre when national guidance allowed. The many Covid regulations required the centre to observe strict health rules to protect the users and these were incorporated of necessity into new contracts for the group organisers. The two remaining staff were put onto furlough status and the treasurer applied to HMRC for the necessary funding to pay them.
- 3.3 In March 2020 the trustees were made aware of and encouraged to apply for funding available nationally. This funding was announced by the Chancellor and made available to any business in the hospitality industry and was based on the rateable value of its premises. The Association was successful in obtaining an initial grant due to its liquor licence and premises used for the benefit of its private membership and its availability for community use for celebration parties, weddings and wakes and weekly community lunch club. The attached accounts of the Association show the positive effect of receiving this grant and highlights that, without it, the centre would have had to consider closing.
- 3.4 The Association received a further set back when it tried to reopen the bar to its members on 25 August 2020. A fire broke out in the cellar cooling system which apart from items in the separate liquor store, wrote off the entire cellar stock and destroyed the lighting and beer distribution apparatus. This has meant that the bar can only now rely on selling bottled and cans of beers. Whilst this is the subject of an ongoing insurance claim it is good to report that the membership has been fully supportive of the bar without the draught beers and lager. Only time will tell if party organisers will favour using the centre without the draught ale facility when the pandemic restrictions are ended. What is clear to the trustees, however, is that the cooling system used a great deal of electricity (running 24/7) and its absence has been reflected in much cheaper electricity bills.
- 3.5 The effect of the various lockdowns on most groups using the Centre has been devastating and only two groups were able to use it within government guidelines towards the end of the year. These were Slimming World and a Taekwondo class for primary school children. A

grant from John James allowed for Christmas hampers to be distributed to the local community but the usual Christmas parties could not be held.

- 3.6 New procedures have been introduced to protect users of the centre. Strict cleaning procedures are in place and most users are not allowed to use the kitchen in order to protect kitchen volunteers. Slowly during 2021 other groups will be allowed back into the centre and staff taken off furlough. These are unprecedented times for the country and particularly for the volunteer trustees most of whom are in their 70s and are anxious to attract and recruit fresh trustees from the community to ensure that the Centre continues to provide this much needed and much appreciated community asset in Southmead which is an area of social deprivation.
- 3.7 Despite being a difficult year for everyone the Trustees would like to thank all employees and volunteers for their continuing commitment, enthusiasm and support during 2020 and very much welcome any new volunteers in 2021. The help from volunteers is key to the overall success of the Centre, and without them, the many activities would not be possible. The Trustees are most grateful for their ongoing contribution to the success and financial viability of the Centre. Welcome back meetings have been held in 2021 with the community and their feedback and their eagerness to return when restrictions are fully lifted has been an encouragement to the present trustees and given much hope for the future of the Centre

4 How our activities deliver public benefit

- 4.1. Our service delivery is available to all Southmead residents and those in the surrounding areas who have enjoyed attending the Community Centre over the years and appreciate the various services on offer by volunteers and professionals alike. Services are delivered in line with our principle objective without distinction of sex, sexual orientation, ethnic origin or of political, religious or other opinions.
- 4.2. Every effort is made to network with other service providers in the area including the local authority, voluntary and other organisations in a common effort to identify and provide facilities needed in Southmead with the common interest of improving the quality of life for the local community.

5 Future Developments

Priorities for the year ahead:

1. Stay committed to our organisation's aims and objectives to continue to make a difference to people's lives within our community.
2. Continue to safeguard the financial viability of the organisation by securing increased activity and financial support from funders. To operate safely within any ongoing national health restrictions
3. To continue to develop future ideas and proposals for the future redevelopment of the Centre on the "Greystoke Strip" by fully

utilising the information and conclusions provided by the feasibility study in seeking to provide a new Community Centre in the very heart of Southmead.

4. To continue to empower local people with decision making and ownership of the Centre. Working to increase training opportunities for future employment as well as increasing volunteer opportunities within the community.
5. To continue to identify gaps in services within Southmead and develop the Centre to meet the needs and expectations of the community by improving our services and facilities the best we can.

6. Risk Assessment

The Executive Committee has conducted a review of the major risks to which the charity is exposed as part of its business plan and satisfied insurers that systems have been established to mitigate any risks. Assessment is reviewed on a continuous basis and section leaders reminded of their responsibilities.

7 Reserves Policy

The charity's policy on unrestricted reserves is to maintain equivalent cash balances:

- To cover three month's budgeted recurrent expenditures.
- To cover planned capital expenditure for the upcoming year.

The level of reserves is monitored and reviewed by the Trustees on a quarterly basis. As highlighted in 3.4 of this report the reserves have been impacted by the lack of funding for a professional manager in post at the centre. The Trustees will, during 2020, carry out the manager's duties on a voluntary basis. This will be reviewed at each monthly Trustees' meeting.

8 Financial Statements

Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable body and of the surplus or deficit for that period. In preparing those financial statements, the Trustees have:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- followed applicable accounting standards and statements of recommended practice without any material departures;
- prepared the financial statements on the going concern basis

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable body and to enable them to ensure that the financial statements comply with the relevant Acts.

They are also responsible for safeguarding the assets of the charitable body and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In determining how amounts are presented within items in the Statement of Financial Activities and the Balance Sheet, the Trustees have had regard to the substance of the reported transactions or arrangements, in accordance with generally accepted accounting principles or practice.

So far as the Trustees are aware at the time the report is approved:-

There is no relevant information of which the association's independent examiners are unaware and the Trustees have taken all prescribed steps to ensure awareness of all relevant information and to establish that the independent examiner is aware of the said information.

Trustees' Charity Report Certified by:-

.....
Bryan Scrase (Chair)

.....
David Bellamy (Treasurer)

Date:

Date:

**Independent Examiner's report to the trustees of
Southmead Community Association**

I report on the accounts of the charity for the year ended 31st December 2020 which are set out on the following pages 8-14.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 accounts do not accord with those records [; or
3. the accounts 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.

Name : Dick Maule F.C.A.
Address : 3 Penlee View Terrace, Penzance TR18 4HZ

Date:

Southmead Community Association

Statement of Financial Activities [including Income and Expenditure Account]

for the year ended 31st. December 2020

	Unrestricted Fund	Restricted Fund	Total	
	2020	2020	2020	2019
	£	£	£	£
Income from:				
Donations	317	-	317	2,778
Membership	146	-	146	1,537
Investment income				
Interest	9	-	9	-
Charitable activities				
Grants	31,791	-	31,791	800
Hall hire and activities	12,675	-	12,675	49,186
Rent	5,700	-	5,700	23,500
Other income	1,622	-	1,622	-
Total	<u>52,260</u>	<u>-</u>	<u>52,260</u>	<u>77,801</u>
Expenditure on:				
Charitable activities	<u>48,272</u>	<u>-</u>	<u>48,272</u>	<u>75,736</u>
Total	<u>48,272</u>	<u>-</u>	<u>48,272</u>	<u>75,736</u>
Net income/(expenditure)	3,988	-	3,988	2,064
Transfers between Funds	-	-	-	-
Total funds brought forward	<u>197,920</u>	<u>-</u>	<u>197,920</u>	<u>195,855</u>
Total funds carried forward	<u><u>201,908</u></u>	<u><u>-</u></u>	<u><u>201,908</u></u>	<u><u>197,920</u></u>

Southmead Community Association

Balance sheet as at 31st. December 2020

		2020	2019
	Notes	£	£
Fixed assets			
Tangible assets	2	182,892	<u>188,577</u>
Current assets			
Debtors	4	702	4,604
Cash on hand		183	277
Cash at bank		<u>18,900</u>	<u>7,872</u>
<i>Total current assets</i>		19,785	12,753
Liabilities			
Creditors: amounts falling due within 12 months	3	<u>(769)</u>	<u>(3,411)</u>
<i>Net Current assets</i>		<u>19,016</u>	<u>9,342</u>
Net assets		<u><u>201,908</u></u>	<u><u>197,920</u></u>
The funds of the charity:			
Unrestricted funds			
General funds	7	29,525	23,332
Designated funds		172,383	174,587
Restricted funds		<u>-</u>	<u>-</u>
Total charity funds		<u><u>201,908</u></u>	<u><u>197,920</u></u>

.....

Brian Scrase

Chair

.....

David Bellamy

Treasurer

Dated:

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2020

(1) Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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) 2nd edition and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

(b) Fund accounting

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

[ii] Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

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 policies are applied to particular categories of income.

[i] Income received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

[ii] Donated services and facilities are included at the value to the charity where this can be quantified.

[iii] The value of services provided by volunteers has not been included in these accounts.

[iv] Investment income is included when receivable.

[v] Income from charitable trading activity are accounted for when earned.

[vi] Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

[i] Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] 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

[iii] 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.

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2020

(1) Principal Accounting Policies

(e) Fixed Assets

Fixed assets are written off over the expected useful life of the asset on the reducing balance basis at 15% per annum for equipment and 2% straight line for the building.

(2) Tangible Assets

	Building £	Equipment £	Total £
Cost:			
balance brought forward	191,537	106,485	298,022
additions in the year	-	-	-
	<u>191,537</u>	<u>106,485</u>	<u>298,022</u>
Depreciation			
balance brought forward	15,323	94,122	109,445
charge for the year	3,831	1,854	5,685
	<u>19,154</u>	<u>95,977</u>	<u>115,130</u>
Net book value at 31st. December 2020	<u>172,383</u>	<u>10,508</u>	<u>182,892</u>
Net book value at 31st. December 2020	<u>176,214</u>	<u>12,363</u>	<u>188,577</u>

(3) Creditors and accruals

Creditors: amounts falling due within 12 months

	2020 £	2019 £
Sundry creditors	<u>769</u>	<u>3,411</u>
	<u>769</u>	<u>3,411</u>

(4) Debtors and prepayments

Sundry debtors	<u>702</u>	<u>4,604</u>
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(5) Employee information

Number of employees	2020	2019
Average monthly head count	2	3

No employee received emoluments of more than £60,000.

	£	£
Salaries and wages	17,592	28,430
Social security costs	-	-
	<u>17,592</u>	<u>28,430</u>

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2020

(6) Expenditure

	Charitable activities	Charitable activities
	2020	2019
	£	£
Salaries	17,592	28,430
Activities	596	2,184
Rates and water	2,389	3,628
Repairs and renewals	5,787	7,675
Telephone	1,451	1,720
Performing rights	1,550	1,232
Cleaning and laundry	2,260	3,731
Stationery, postage and photocopying	151	519
Light and heat	6,230	15,165
Consultancy fees	1,785	-
Insurance	1,271	2,077
Bank charges	-	-
Depreciation	5,685	5,458
Reporting accountant's fee	750	750
Miscellaneous expenses	-	-
Project expenditure	-	1,450
Computer and software	483	767
Equipment hire and maintenance	290	950
	<u>48,272</u>	<u>75,736</u>

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2020

(7) Movements in funds

	Balance 1st. January 2020 £	Income £	Expenditure £	Transfers £	Balance 31st. Dec. 2020 £
Unrestricted funds					
Designated Fund	176,214	-	-	(3,831)	172,383
General Fund	<u>21,706</u>	<u>52,260</u>	<u>(48,272)</u>	<u>3,831</u>	<u>29,525</u>
	<u>197,920</u>	<u>52,260</u>	<u>(48,272)</u>	<u>-</u>	<u>201,908</u>

Designated Fund: an amount has been set aside to reflect the amount of reserves tied up in the original costs of building the centre.

	Balance 1st. January 2019 £	Income £	Expenditure £	Transfers £	Balance 31st. Dec. 2019 £
Unrestricted funds					
Designated Fund	180,045	-	-	(3,831)	176,214
General Fund	<u>15,810</u>	<u>77,801</u>	<u>(75,736)</u>	<u>3,831</u>	<u>21,706</u>
	<u>195,855</u>	<u>77,801</u>	<u>(75,736)</u>	<u>-</u>	<u>197,920</u>

Southmead Community Association

Notes to the accounts for the year ended 31st. December 2020

(8) Analysis of prior year funds

**Statement of Financial Activities [including Income and Expenditure Account]
for the year ended 31st. December 2019**

	Unrestricted Fund	Restricted Fund	Total	
	2019	2019	2019	2018
	£	£	£	£
Income from:				
Donations	2,778	-	2,778	3,689
Membership	1,537	-	1,537	1,921
Investment income				
Interest	-	-	-	6
Charitable activities				
Grants	800	-	800	1,400
Hall hire and activities	49,186	-	49,186	45,848
Rent	23,500	-	23,500	16,833
Other income	-	-	-	-
Total	<u>77,801</u>	<u>-</u>	<u>77,801</u>	<u>69,697</u>
Expenditure on:				
Charitable activities	<u>75,736</u>	<u>-</u>	<u>75,736</u>	<u>102,592</u>
Total	<u>75,736</u>	<u>-</u>	<u>75,736</u>	<u>102,592</u>
Net income/(expenditure)	2,064	-	2,064	(32,895)
Transfers between Funds	-	-	-	-
Total funds brought forward	<u>195,855</u>	<u>-</u>	<u>195,855</u>	<u>228,750</u>
Total funds carried forward	<u>197,920</u>	<u>-</u>	<u>197,920</u>	<u>195,855</u>

**Independent Examiner's report to the trustees of
Southmead Community Association**

I report on the accounts of the charity for the year ended 31st December 2020 which are set out on the following pages 8-14.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 accounts do not accord with those records [; or
3. the accounts 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.

Name : Dick Maule F.C.A.
Address : 3 Penlee View Terrace, Penzance TR18 4HZ

Date:

Dick Maule FCA

26-10-21

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