

Butetown Community Association

Report and Financial Statements

Year ending 31 March 2023

Charity number: 524130

Butetown Community Association

Report of the trustees (including strategic report) for the year ending 31 March 2023

Chair's report

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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).

SHEILA HENDRICKSON BROWN

Butetown Community Association
Report of the trustees (including strategic report) for the year ending 31 March 2023
(continued)

Reference and administrative details:

Charity number: 524130

Principal Office: Butetown Community Centre
Loudoun Square, Butetown
Cardiff
CF10 5JA
Tel: 029 2048 7658
Facebook: Butetown Community Centre - Docks
Website: www.butetowncommunitycentre.co.uk

Our advisers:

Independent Examiner: Llewellyns Certified Chartered Accountants
1st Floor
Brook House
Brook Road
Whitchurch
Cardiff
CF14 1DU

Bankers: Barclays Bank Plc
28 Working Street
Cardiff
CF10 2DP

Directors and trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.
The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees

Officers & Trustees	Sheila Hendrickson-Brown	Chair	Appointed February 2023; Chair wef 09/2023
	Lyn Eynon	Treasurer	Appointed on the 08/08/2021
	Rosamund Caines-Prentice	Vice-Chair	Appointed on the 08/08/2021
	Roy Joseph Brown	Committee	Appointed on the 08/08/2021
	Franklyn Parris	Committee	Appointed on the 08/08/2021
	Faisal Hashi	Committee	Appointed on the 08/08/2021
	Francine Sanders	Committee	Appointed on the 08/08/2021
	Carlton Peets	Committee	Appointed on the 19/04/2015
	Wendy Young	Committee	Appointed January 2023
	Hilary Brown	Committee Chair	Resigned 3 September 2023
Centre Staff	Carrole Fox	Centre Manager	
	Peter Phillips Jr	Caretaker	
	Carole Blades	Bar Manager	

Butetown Community Association
Report of the trustees (including strategic report) for the year ending 31 March 2023
(continued)

Governance

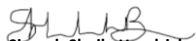
The Trustees meet monthly on the second Thursday of each month. The Committee sets up sub-committees to focus on specific pieces of work such as special tasks or events. The finance sub-committee, headed by the Treasurer meets on the first Thursday of each month. The Annual General Meeting takes place once per year. New Trustees are elected at the AGM but as vacancies arise, Trustees are recruited as and when necessary. Induction and support of a new Trustee is undertaken by the Chair and Vice-Chair. Trustees delegate the day-to-day management of the community centre to the Centre Manager, who is expected to adhere to the aims, objectives and policies of the Charity. The Chair and the Centre Manager meet regularly, the Centre Manager provides a written report to the Trustees at their monthly Management Committee meetings.

Aims and Objectives

Our aims and objectives are to enhance the quality of life for local people by providing educational, health, well-being and recreational activities in a safe and supportive environment for all, without discrimination of race, sex, political or religious opinions. The Association is non-party in politics and non-sectarian in religion.

The Butetown Community Centre's Management Committee is run by an unpaid voluntary group of dedicated, committed people with strong links to the community, who run the Community Centre on behalf of the local community. We are a registered charity, self-funding and do not operate to make a profit. All money raised is put back into the Centre to enable us to carry out our aims and objectives

Chairman's Report - Hilary Brown



Signed: Sheila Hendrickson-Brown

Chairman

Butetown Community Association

Report of the trustees (including strategic report) for the year ending 31 March 2023

(continued)

Centre Manager's Report

During this reporting period, we have continued to pursue the aims and objectives of the Association - to enhance the quality of life for local people by providing educational, health, well-being and recreational activities in a safe and supportive environment for all. As we settle back into 'normal life' and the social and economic challenges of the Covid-19 Pandemic which have had a long-term effect on most communities over the past two and a half years have started to ease we are now faced with further challenges, due to the rising costs of food and utilities. As always, we are committed redeveloping our services to best serve the community through these continued challenges into a brighter more stable future.

This year we responded to the current cost-of-living crisis by providing a 'Welcome Warm Space' for those in need, we provided free daily access to the venue, along with access to advice, information and well-being activities that fostered social interaction and increased community collaboration in a safe and welcoming environment which allowed people to stay warm, save on fuel costs, and access free healthy meals through the Luncheon Club and Thursday evening Supper Club. This initiative was funded by two C3SC Loneliness and isolation grants of £1500 each.



Children's Activities

♦ The Boys Youth Nights continued to flourish this year with the help of three grants to further expand and develop services for Boys from age 10 – 16. This year the Coordinator introduced a new music/ D.J Project to compliment the social and recreational programme.

♦ A grant from the National Museum of Wales enabled young people from BAME backgrounds, to access the National Museum of Wales in Cardiff (some for the first time), the young people took photographs and video footage of their visit, which enabled them to produce a video report of their experiences at the museum which they later presented at an exclusive film screening for family, friends and the management committee of the Community Centre.

♦ This year in collaboration with The Mentor Ring we held our children's summer playscheme. The free playscheme ran for two weeks during the August school holidays and provided free summer arts and crafts, games and sports activities with a free healthy lunch and refreshments. Up to 28 children from age 6-11 attended the daily sessions which provided 3 paid sessional play worker posts along with work experience opportunities 4 local Volunteers.



Windrush Projects

♦ The Windrush Awareness Project came to an end on 31st June 2022 after a successful year of promoting the Home Office Windrush Compensation Schemes and Windrush celebration Day to a wider audience through engaging workshops, entertaining and informative presentations & information surgeries and great cultural celebration events.

♦ This year we held the first annual flag raising ceremony in honour and appreciation of the hard work and tireless contributions of the Windrush Elders to the rebuilding of post war Britain and beyond.

♦ We also Hosted two Ministerial visits from Minister of State for Transport MP Kevin Foster on 11th May and Secretary of State for Wales, MP David Davies along with the Home Office Windrush lessons learned team.

♦ Windrush Celebration day was held on 25th June 2022 in honour of our Windrush Pioneers, over 30 elders received a glass award in recognition of their sacrifices and achievements made to the UK for over 74 years.



Butetown Community Association

Report of the trustees (including strategic report) for the year ending 31 March 2023

(continued)

Butetown Food Pantry

♦ In January we celebrated our 1st year anniversary and welcomed our 2500th Customer to the Butetown Food Pantry, The Food Pantry is a sustainable and more dignified approach in tackling food poverty in the community, which follows a straightforward method in which members pay £4.00 and in return they choose their own shopping of 10 items which include fresh fruit and vegetables, bread, milk, halal meat and food cupboard essentials with a value of up to £25.00. The Food Pantry opens at 12.00pm until 3.00pm. Food is purchased weekly from local supermarkets and the halal meat is purchased from our neighbourhood butcher. Occasionally we receive donations from one of the local churches or kind individuals and organisations.

♦ Many of our members have reported that the social aspect of the Pantry is very beneficial to their wellbeing, with some members attending from as early as 8.30am, whereby they can sit and chat to friends and neighbours, enjoy free refreshments of tea, coffee, squash, toast and cakes which are surplus goods donated to us by our local Lidl and brought to us by our wonderful volunteers, at lunchtime they can enjoy a delicious plant based hot meal provided by Ty Krishna Cymru.

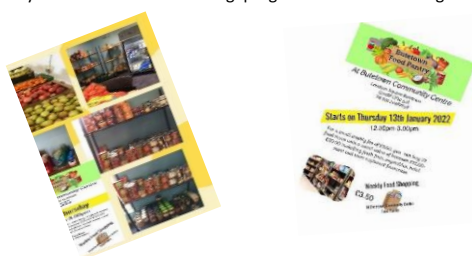
♦ Weekly Pantry users have risen from 14 in January 2021 to 65 in January 22 and continues to grow.

♦ A table of free donated food items is available on a daily basis, free foodpacks are available to the homeless community and a subsidised fee is available to Asylum Seekers with no recourse to public funds, free sanitary products are also available to those in need.

♦ In March 2023 we hosted the Cardiff food network, regional meeting for organisations who are passionate about finding solutions to tackle food poverty and the cost of living crisis.

♦ In October 22 the Food Pantry received a Morrisons Black History Month Heroes Award.

♦ In November 2022 the Food Pantry featured in a 'cost of living' programme on ITV evening News.



Celebrating Heritage and Culture

At Butetown Community Centre, we pride ourselves as being a great venue to bring people together, promote positive change, improve awareness and celebrate the many different cultures in the community. During this period the community celebrated:

♦ The Women's craft group celebrated St Davids Day by making Welsh Cakes and Welsh dragon pendants.

♦ On the 8th March 2022, in partnership with TMR, we celebrated International Women's Day in honour of local BAME women, with a presentation, afternoon tea and samosas culminating in the presentation of flowers in recognition of their achievements.

♦ The Ghana Association of Wales celebrated Ghana's 66th Independence Day on 5th March 2022 with a flag raising ceremony, presentations and an evening dance.

♦ A free community party was held for Eid al-Fitr on 22nd May 2022.

♦ The local and surrounding community celebrated Somaliland Independence Day with a public meeting and flag raising ceremony on 18th May 2022

♦ The Women's craft group celebrated Jamaican Independence on 6th August 2022 by making Jamaican bunting and flags.

♦ Eid al-Fitr was celebrated on 23rd April 2023 with a free traditional meal provided by local Caterers and resident takeaway business ShamShack.

Enterprise Units and Regular Groups

The Enterprise Units remain an important resource for the Community Centre and the many community organisations who continue to successfully deliver their many different services and support to the community.

♦ Unit 1- The Heritage and Cultural Exchange is an organisation that aims to chronicle the heritage and cultural diversity of Tiger bay and the Docks with an online archive of photographs, oral histories and resources.

♦ Unit 2 – Hayaat Women Trust, offer a range of different services, advice and information, consultations, health and education projects to BAME women and families.

♦ Unit 3 – ICAHT, Cardiff Hijama Centre, is an integrative clinic that provides Hijama, natural holistic cupping therapies.

♦ Unit 4 – TMR, The MentorRing provides in person and online mentoring and support for people of all ages and backgrounds who can participate in volunteering, social and cultural activities.

♦ Unit 5 – Jukebox Collective are a community based, youth led collective of creatives, specialising in dance, artist management and consultancy. They provide children's dance classes every Wednesday during term time and access to the community centres rehearsal space for productions, dance competitions etc.

♦ Office spaces – C3SC are a large organisation that supports and develops Cardiff's third sector (charities and voluntary organisations) by providing specialist advice, information and training.

♦ The Butetown Domino and Social Club have been a resident group at BCC for over 30 years providing a supportive, social and recreational space for older people who maintain and celebrate Caribbean culture through social events, domino matches, away days and hold weekly early evening sessions at BCC many members who came to the UK from Commonwealth countries such as the Caribbean and Africa and form part of our Windrush Generation.

♦ The Tuesday Club have been resident at BCC for over fifty years and meet regularly, to provide social support and friendship to older women who meet socially to catch up, play bingo and enjoy a free lunch provided by a local volunteer. The group forms a part of our stalwart group of older people who have been supporting our free Elders Christmas meal since 2012.

Butetown Community Association

Report of the trustees (including strategic report) for the year ending 31 March 2023

(continued)

Room Hire

Times have changed, and due to the Pandemic, organisation had to adapt their services to online platforms there for the need for in person meetings is no longer necessary or cost effect. Therefore meeting room hire which usually provides regular, vital income to the centre still remains a challenge as it is unlikely return to pre-pandemic levels, however this period were experienced increased numbers of bookings for weddings and funerals compared to last year along with bookings from community Service Providers for long term educational and support services has boosted take up and provided much needed funds to help us in our post Covid recovery.

The Bar

The licenced bar remains as ever, a much needed and valued asset to the Community Centre, it usually provides the majority of our income but this year with decreased numbers attending social evenings and a drop in bookings for evening events such as birthday parties, meaning that the centre remained closed for most Saturday evenings throughout the winter months only gaining momentum with the start of Butetown Domino Club tournaments and dances and Windrush events.

Thursday social evenings have continued the drop in attendance, with some occasions, the lack of customers has forced us to close. This has had a considerable effect on bar sales and on our ability to pay for the staff needed to facilitate the evening, if the numbers continue on this constant decline, we the closure of Thursday evenings as it is no longer financially viable, this period we must look at new ways of increasing footfall, utilising this community asset and increasing revenue.

The numbers attending the Sunday Socials have increased steadily and have surpassed pre-Pandemic levels and we remain hopeful that this trend remains viable and continues to grow.

With the ever rising costs of utilities, the bar is our second highest expenditure and we now need to explore ways to keep this facility current and viable therefore we need increased regular attendance and support from the community throughout the year, thus ensuring that it will remain available when the community needs it most. During this period we remained a significant factor for many in the community, delivering a range of services, activities and benefits to local people and beyond.

We continue to provide free hall space to local groups for charity, fundraising purposes and public and health awareness meetings where residents can get information and have their voices heard.

We are always open to suggestions for community participation from individuals and organisations.

New Projects

We continue to set up new initiatives during this period which support the community and contribute to, Welsh Governments Wellbeing of Future Generations Act and Race Equality Action Plan – an anti-racist Wales to help deliver:

- A prosperous Wales.
- A resilient Wales.
- A healthier Wales.
- A more equal Wales.

and inspire people to:

- Engage in their local community in a friendly and supportive environment.
- Improve health and well-being
- Improve their financial resilience and move out of food poverty
- Combat loneliness and social isolation
- Help young people to develop social skills, further education and employment
- Improve their self-esteem and confidence

Membership

At the end of this financial year, I can report that we have a total of 79 Members compared to 101 Members at 31st March 2022.

Volunteering

As a voluntary organisation, we rely heavily on volunteers, which without their assistance we would not have the capacity to deliver our services and activities for the local community. Our board of trustees, who are also volunteers, has as always guided and steered the organisation in the right direction to keep up the excellent work that we provide.

Volunteering is an enriching experience for those wishing to help their local community, while expanding the capacity of our projects. We are very grateful for the huge contribution they make to Butetown Community Centre.

Moving Forward

We are aware that we still have many hurdles challenges to come as is the case with small charities. We have had a big drop in income due less footfall at some events and less party bookings. We are continuing to explore strategies to maintain our revenue and look to the future optimistically. We must increase all hirings at the Centre and provide more social events so that we can utilise the bar more regularly especially on Saturday nights. As always we need increased participation and support from our members and the local community if we are to continue to be self-sufficient.

I would like to take this opportunity to thank everyone concerned in the organisation, Staff, Committee Members, Volunteers, Members, users of the centre and supporters for all their support, hard work, commitment over the past year and would especially like to pay tribute to all those who have supported us and the community through this period as we press on to reestablish ourselves, strengthen and widen our activities and services

Butetown Community Association

Report of the trustees (including strategic report) for the year ending 31 March 2023

(continued)

Developments for 2023-2024

During this period of recovery, it is inevitable that it will take some time for things to return to normal, we will work on increasing usage levels and raising much needed income. But as we navigate through these challenging times we look forward to the coming year with increased optimism.

We will continue to work on the implementation of our Business and Strategic Plans. We will remain committed to continuous improvement of our facilities, our services and the development of staff and volunteers. In the next stage of our continued development we will work on increasing the profile of the centre, further develop our financial position so that it is viable and robust so that we will be better prepared for any future unexpected eventualities. We must increase our membership as we recognise the important role that the members of the community have and as such we must encourage them to become more involved in the centre to ensure its long term sustainability for the local community.

Carrole Fox

Centre Manager, Butetown Community Centre

Treasurer's Report

I was elected as Treasurer on 12th January 2023.

During the period April 2022 to March 2023, Carrole Fox the Centre Manager has been successful in bids for the following grants:

Date:	Purpose of Grant:	Source of Grant:	Value of Grant:
22/04/22	Food Pantry	National Lottery	£10,000
03/05/22	Windrush Awareness Project	V4Change	£4,000
08/07/22	Windrush Awareness Project	V4Change	£1,000
02/08/22	Young People's Summer Scheme	C3SC SOF	£4,550
19/08/22	Windrush Celebration Event	Race Council Cymru	£3,803
12/09/22	Young People's Project	Cardiff County Council	£8,480
15/12/22	Warm Space Project	C3SC	£1,500
22/12/22	Food Pantry	C3SC	£6,379
20/02/23	Warm Space 2	C3SC	£1,500
07/03/23	Food Pantry	Neighbourly Fund	£1,000
Total 2022/23			£42,212

Even though we are successful in receiving grants none of these contribute to the running of the BCC including staff wages, utilities, and maintenance. Pre-pandemic our annual income was routinely £60k and along with a level of reserves the BCC has been able to function.

The profit from daytime social events is back to pre-pandemic levels. BCC rents office space to several organisations but could accommodate more. However, the bookings for use of meeting rooms have significantly dropped and has not returned to pre-pandemic levels.

Prices charged for BCC facilities have not been increased for several years. With the significant rise in the cost of living the BCC is costing more to run.

Plans for 2023/2024

1. Include 'management and building costs' element when bidding for future grants.
2. Encourage more groups to book our rooms.
3. Encourage more organisations to rent office space.
4. Increase the cost of renting rooms to cover increased utility and maintenance costs.

Wendy Young

Treasurer

Butetown Community Association's mission is to:

Continue to provide a sustainable, safe and high quality community building that is run efficiently, for the use and benefit of the local community in line with our charitable objectives. We will continue to move forward to increase participation and memberships and to investigate and evaluate the need for new services and activities for the coming year.

Butetown Community Association
Report of the trustees (including strategic report) for the year ending 31 March 2023
(continued)

Trustees' responsibilities in relation to the financial statements

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Butetown Community Association

Report of the trustees (including strategic report) for the year ending 31 March 2023

(continued)

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation and in other jurisdictions.

Statement as to disclosure to our Independent Examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their reports, of which the group's independent examiner's is unaware, and:
- the trustees, having made enquiries of fellow directors and the group's independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the independent examiner's is aware of that information.

By order of the board of trustees

SHEILA HENDRICKSON-BROWN

Butetown Community Association
Report of the trustees (including strategic report) for the year ending 31 March 2023
(including income and expenditure account)
for year ending 31 March 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£		£	£
<u>Income and endowments from:</u>					
Rent & Room hire		118,933	-	118,933	57,826
Grants received		1,000	41,212	42,212	79,436
Bar income		40,390		40,390	33,347
Food pantry income		3,517	-	3,517	1,357
Admissions, subscriptions and donations		3,540	-	3,540	5,311
Other income		-	-	-	1
Total income	3	167,380	41,212	208,592	177,278
<u>Expenditure:</u>					
Bar expenditure		53,084		53,084	28,348
Establishment costs		48,715		48,715	32,872
Centre activities and administration		58,320		58,320	81,606
Total expenditure	3	160,119	-	160,119	142,826
Net income/(expenditure) and net movement in funds before gains and losses on investments		7,261	41,212	48,473	34,452
<u>Reconciliation of funds</u>					
Total funds brought forward		14,623	17,994	32,617	(1,835)
Funds transfer		-		-	-
Total funds carried forward		21,884	59,206	81,090	32,617

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

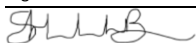
Butetown Community Association
Balance Sheet at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible Assets	8	2,104	2,629
Investments		-	-
Total Fixed Assets		<u>2,104</u>	<u>2,629</u>
Current assets			
Stock	9	3,745	3,745
Debtors	10	7,797	295
Cash at bank and in hand		45,208	45,813
Bar cash and float		134	134
Total Current Assets		<u>56,884</u>	<u>49,987</u>
Liabilities			
Creditors falling due within one year	11	(18,197)	(19,999)
Net Current assets		<u>38,687</u>	<u>29,988</u>
Total assets less current liabilities		<u><u>40,791</u></u>	<u><u>32,617</u></u>
Creditors: falling due after more than one year			
Net assets			
The funds of the charity:			
Unrestricted income funds	12	21,884	14,623
Restricted income funds		18,907	17,994
Total charity funds		<u><u>40,791</u></u>	<u><u>32,617</u></u>

The notes at pages 9 to 16 form part of these accounts

Approved by the trustees on 6 March 2024 and signed on their behalf by:

Signed



Name SHEILA HENDRICKSON-BROWN

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.

Butetown Community Association meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no significant judgements made in the process of applying the entity's accounting policies. With respect to the next accounting period 2022-2023 the most significant area of uncertainty that will affect the carrying value of the assets held by the charity are the level of investment return and performance of the investment market. This will affect both the carrying value of investments and also the performance of the pension funds.

b) Preparation of the accounts on a going concern basis

The charity has reported a cash inflow for the year of £x although notes that a small deficit was recorded for the year. The charity is currently self-financing, and the trustees are in the fortunate position that they do not rely on external finance to operate.

After reviewing the charity's forecasts and projections the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

c) Income

Fee income

Fees receivable are accounted for in the period in which the service is provided.

Deferred income - advance fees

Where income is received in advance of meeting any performance related conditions and there is not unconditional entitlement to the income, its recognition is deferred and included in creditors as deferred income until the performance conditions are met.

Butetown Community Association
Notes to the accounts for the year ended 31 March 2023
(continued)

Donations and legacies

Donations and legacies receivable for the general purposes of the charity are credited to 'unrestricted funds'. Donations and legacies for purposes restricted by the wishes of the donor are taken to 'restricted funds'.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable. Dividends are recognised once the dividend has been declared and notification has been received of the dividends due. This is normally upon notification by our investment advisor of the dividend yield of the portfolio.

Volunteer income - unpaid general volunteers

Like many charities, we often rely on the contribution of unpaid general volunteers in carrying out our activities. However, placing a monetary value on this contribution presents significant difficulties. For example, volunteers might complement the work of paid staff rather than replace them. These factors, together with the lack of a market comparator price for general volunteers, make it impractical for their contribution to be measured reliably for accounting purposes. Given this absence of a reliable measurement basis, the contribution of general volunteers is not included as income in these accounts.

d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific artistic projects being undertaken by the charity.

e) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of marketing.
- Expenditure on charitable activities includes the costs of salaries, and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Butetown Community Association
Notes to the accounts for the year ended 31 March 2023
(continued)

f) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activity. Support costs include the costs of office salaries, and governance costs which support the charity in the provision of education. The bases on which support costs have been allocated are set out in note 7.

g) Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost. All assets are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Fixtures and fittings	20%
Computer equipment	20%

i) Stock

Stock is included at the lower of cost or net realisable value

k) Cash at bank

Cash at bank and cash in hand includes cash and short term highly liquid investments depreciated over their estimated useful economic lives on a straight-line basis as the deposit or similar account.

l) Debtors

Debtors are recognised at the settlement amount due after any discount offered.

m) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

2. Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

3. Comparative information by fund

	Unrestricted		Restricted	
	2023	2022	2023	2022
	£	£	£	£
<u>Income and endowments from:</u>				
Rents & Room hire				
Meeting room hire	78,867	32,898	-	-
Rent receivable	40,066	24,928	-	-
Total Rents & Rooms hire	118,933	57,826	-	-
Grants received				
Windrush Grant	-	-	5,000	19,949
Moondance Foundation	-	-	-	-
Young peoples' summer scheme	-	-	4,550	-
Young peoples project	-	-	8,480	-
National Lottery Grant	-	-	10,000	-
Warm spaces	-	-	3,000	-
Food poverty	-	-	6,379	-
C3SC Grant	-	-	-	10,000
Neighbourly fund	1,000	-	-	-
Job Retention Scheme Government Grant	-	5,963	-	-
Race Council Cymru	-	-	3,803	19,845
Welsh Government Grant	-	-	-	7,555
Cardiff Council	-	-	-	13,906
National Museum of Wales	-	-	-	2,218
Total Grant received	1,000	5,963	41,212	73,473
Gross Bar income	40,390	33,347	-	-
Food pantry income	3,517	1,357	-	-
Admissions and donations	3,540	5,311	-	-
Other income				
Interest income	-	1	-	-
Bond income	-	-	-	-
Total Other income	-	1	-	-
Total Income	167,380	103,805	41,212	73,473

Butetown Community Association
Notes to the accounts for the year ended 31 March 2023
(continued)

	Unrestricted		Restricted	
	2023	2022	2023	2022
	£	£	£	£
<u>Resources Expended</u>				
Bar expenditure				
Purchases (in. stock movement)	36,550	4,473		14,730
Entertainment	2,050	1,960	-	-
Bar staff	14,484	7,185	-	-
Total Bar expenditure	53,084	13,618	-	14,730
6. Analysis of expenditure on charitable activities				
<u>Establishment</u>				
Rates	6,198	5,130	-	-
Light, power and heat	21,269	17,412	-	-
Cleaning	13,052	3,996	-	-
Repairs, preventative maintenance and security	8,196	6,334	-	-
Total Establishment expenses	48,715	32,872	-	-
<u>Centre activities and charitable administration</u>				
Staff wages	40,394	28,878	12,804	27,063
Employer pension	760	652	-	-
Telephone	1,632	1,498	-	-
Postage and stationery	321	29	-	-
Licences	1,040	1,552	-	-
Computer costs	957	-	-	-
Insurance	3,576	3,335	-	-
Accountancy fees	4,011	2,122	-	-
Sundry expenses	10	80	-	-
Event and meeting hire expenses	1,414	-	-	13,686
Grant expenditure	-	-	27,495	-
Donation	-	1,529	-	-
Centre and charitable activities	2,382	414	-	-
Bank charges	1,297	768	-	-
Depreciation	526	-	-	-
Total Centre activities and charitable administration	58,320	40,857	40,299	40,749
Total expenses	160,119	87,347	40,299	55,479

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the three key charitable activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

4. Net income/(expenditure) for the year

	2023	2022
	£	£
This is stated after charging:		
Depreciation	526	-
Accountancy services	4,011	2,122
	<u>4,537</u>	<u>2,122</u>

5. Analysis of staff costs, trustee remuneration and expenses

	2023	2022
	£	£
Salaries & NI costs - Centre staff	40,394	28,878
Salaries & NI costs - Bar staff	14,484	7,185
	<u>54,878</u>	<u>36,063</u>

6. Staff Numbers

The average monthly headcount was 6 staff (2021-6 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year was as follows:

	2023 Number	2022 Number
Management	2	1
Domestic and administrative	2	5
	<u>4</u>	<u>6</u>

The charity considers its key management personnel comprise the trustees. The total employment benefits including employer pension contributions of the key management personnel were £Nil (2022: £Nil)

The number of employees whose emoluments exceeded £60,000 were:

	2023	2022
£60,000 - £70,000	0	0
£70,000 - £80,000	0	0
	<u>0</u>	<u>0</u>

Butetown Community Association
Notes to the accounts for the year ended 31 March 2023
(continued)

7. Related party transactions

There were no related party transactions during the year.

8. Tangible fixed assets - charity

	Computer Equipment	Fixtures and Fittings	Total
	£	£	£
Cost:			
As at 1 April 2022	2,932	26,048	28,980
Additions	-	-	-
As at 31 March 2023	2,932	26,048	28,980
Depreciation:			
As at 1 April 2022	1,886	24,464	26,350
Charge for the year	209	317	526
As at 31 March 2023	2,095	24,781	26,876
Net book value:			
As at 31 March 2022	837	1,267	2,104
As at 31 March 2023	1,046	1,584	2,630

9. Stock

	2023	2022
	£	£
Stock	3,745	3,745
	3,745	3,745

10. Debtors

	2023	2022
	£	£
Prepayments	295	295
	295	295

11. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors and accruals	3,600	3,600
Taxation and social security costs	14,597	16,399
	18,197	19,999

12. Analysis of charitable funds

	April 2022 £	Incoming resources £	Resources expended £	Transfer between funds £	As at 31 March 2023 £
Unrestricted funds	14,623	167,380	(160,119)		21,884
Restricted funds	17,994	41,212	(40,299)		18,907
Total Funds	32,617	208,592	(200,418)	0	40,791

Unrestricted funds

The unrestricted funds are the funds which the directors are free to use in accordance with the charitable objectives of the charity.

Restricted funds

The restricted funds are to be utilised in accordance with the restrictions attached to the grants received



Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees

Butetown Community Association

On accounts for the year
ended

31 March 2023

Charity no
(if any)

524130

Set out on pages

1-2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete ☐ if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

06/03/2024

Name:

Annabel Dowell

Relevant professional
qualification(s) or body

FCCA

(if any):	
Address:	Llewellyns Chartered Certified Accountants
	Brook House, Brook Road, Whitchurch, Cardiff, CF14 1DU

Section B	Disclosure
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Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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