

**ST PAUL'S COMMUNITY CENTRE**

**REPORT AND ACCOUNTS**

**31 MARCH 2020**

Registered charity

1055769

## **ST PAUL'S COMMUNITY CENTRE**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

#### **Status**

The centre is a registered charity, number 1055769, governed by a constitution adopted on 30 April 1996. It was previously known as St Paul's Youth Management Council.

#### **Trustees**

Nick Curtis  
Jonathan Boardman  
Sarah Barton

#### **Registered office**

Parish Office  
St Pauls Church  
Rectory Grove  
London SW4 0DX

#### **Independent examiners**

WSM Advisors Ltd  
Chartered Accountants  
Connect House  
133-137 Alexandra Road  
London  
SW19 7JY

#### **Bankers**

NatWest Bank plc  
145 Clapham High Street  
London  
SW4 7SZ

# **ST PAUL'S COMMUNITY CENTRE**

## **REPORT OF THE TRUSTEES**

**31 MARCH 2020**

The centre is a registered charity, number 1055769, governed by a constitution adopted on 30 April 1996. It was previously known as St Paul's Youth Management Council. This report covers the year ended 31 March 2020.

Reference and administrative information set out on page 1 forms part of this report.

### **Objectives and activities for the public benefit**

The charity exists to run the centre for the benefit of the community.

Eden community garden continues to flourish this year under the leadership of its part-time gardener, Benny Hawksbee. There has been a focus on planting, restoring the paths and creating a wild meadow. Eden became a venue for local groups including the National Trust and Clapham Society, both of whom held their summer parties in the garden. Two film companies have worked in Eden and the North Street Potters have held open kiln days. Eden has begun to sell honey, with funds going towards small capital projects. We have also participated in the Chelsea Fringe Festival with Wild City art workshops. There has been a marked increase in the number of volunteers and we have a thriving raised bed community.

### **Achievements and performance**

Eden continued to thrive during the year and won its 14th Green Pennant and 7th London in Bloom awards.

### **Future plans**

The trustees are committed to maintaining the St Paul's hall building in good repair so that it remains available to users from the local community and to run it as a community centre. As at the balance sheet date the Eden community garden is still planned to continue. Although there is no current funding in place, new funding applications will be made.

### **Financial review, reserves policy and risk management**

The trustees aim to hold reserves sufficient to enable the centre to settle its affairs at any time in a controlled way and to meet the cost of major repairs to the hall in the short to medium term. At the balance sheet date unrestricted reserves stood at £58,783. The Eden community garden held reserves of £2,300.

The trustees confirm that a review of risks affecting the charity has been carried out. They consider these to be negligible since expenditure on the building or on other projects is only undertaken when funds are available. A system of prudent management is a sufficient safeguard.

### **Structure, governance and management**

The trustees who acted during the year were as follows:

Nick Curtis  
Jonathan Boardman  
Sarah Barton

The trustees are recruited and appointed by the existing trustees by written resolution. They are inducted informally by the existing trustees.

Strategic decisions are made by the trustees in trustee meetings and policy is carried out by the trustees, the management committee, the Eden garden committee and volunteers. The Centre maintains links with other organisations, notably St Paul's Church and its user groups.

# ST PAUL'S COMMUNITY CENTRE

## REPORT OF THE TRUSTEES

31 MARCH 2020

### Key management personnel remuneration

The board of trustees consider that they represent the key management personnel of the charity in charge of directing and controlling, running and operating the centre on a day to day basis. All trustees give of their time freely and no trustee received remuneration in the year.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities.

### Statement of trustees' responsibilities

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

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed in the accounts 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 operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Address for correspondence

Parish Office  
St Pauls Church  
Rectory Grove  
London SW4 0DX

17 January 2021

**Nick Curtis**  
Chairman of the trustees

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF  
ST PAUL'S COMMUNITY CENTRE**

We report on the accounts for the year ended 31 March 2020 set out on pages 5 to 9.

**Responsibilities of trustees and examining accountants**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year, under S144(2) of the Charities Act 2011 and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is our responsibility to:

- examine the accounts under S145 of the 2011 Act;
- follow procedures laid down in the General Directions given by the Charity Commissioner under S145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiners' report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts give a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:  
(a) to keep accounting records in accordance with S130 of the Charities Act 2011; and  
(b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

17 January 2021  
London

**S M Holborn**  
**WSM ADVISORS LIMITED**  
Chartered Accountants

**ST PAUL'S COMMUNITY CENTRE**  
**STATEMENT OF FINANCIAL ACTIVITIES**

**31 MARCH 2020**

	Notes	£ Unrestricted	£ Restricted	2020 £ Total	2019 £ Total
<b>Income</b>					
<b>Charitable activities</b>					
Grants received			-	-	4,000
Funding received from St Pauls Hall			2,773	2,773	8,320
Other donations			577	577	899
		-----	-----	-----	-----
		-	<b>3,350</b>	<b>3,350</b>	13,219
<b>Generated funds</b>					
Montessori School		20,499		20,499	17,671
Arty Party		6,280		6,280	5,930
Other hall hire	2	7,225		7,225	9,980
Parties		4,233		4,233	3,700
Eden Events & Plant/Honey sales		-	1,620	1,620	1,176
London Bee Keepers Association		-	-	-	1,650
Bank interest received (tax paid)		11		11	9
		-----	-----	-----	-----
<b>Total income</b>		<b>38,248</b>	<b>4,970</b>	<b>43,218</b>	53,335
<b>Expenditure</b>					
<b>Charitable activities</b>					
Gardener salary			5,810	5,810	8,320
Garden outreach worker			-	-	3,989
Garden running expenses			2,220	2,220	514
<b>Generating funds</b>					
Cleaning and supplies		7,427		7,427	8,230
Contribution to St Paul's Church		-		-	5,000
Contribution to Eden Garden		2,773		2,773	8,320
Electricity		858		858	1,041
Gas		2,368		2,368	2,393
Rates and water		63		63	63
Insurance		1,300		1,300	1,313
Fire prevention		216		216	676
Building repairs and maintenance		3,659		3,659	5,331
Support costs	3	7,116		7,116	9,178
Depreciation	5	9,193		9,193	8,136
Other costs		-		-	-
		-----	-----	-----	-----
<b>Total expenditure</b>		<b>34,973</b>	<b>8,030</b>	<b>43,003</b>	62,504
<b>Surplus/(deficit) of income over expenditure</b>					
		<b>3,275</b>	<b>(3,060)</b>	<b>215</b>	<b>(9,169)</b>
Funds brought forward		55,508	5,360	60,868	70,037
		-----	-----	-----	-----
<b>Funds carried forward</b>		<b>£ 58,783</b>	<b>£ 2,300</b>	<b>£ 61,083</b>	<b>£ 60,868</b>
		-----	-----	-----	-----

# ST PAUL'S COMMUNITY CENTRE

## BALANCE SHEET - 31 MARCH 2020

	Notes	£	2020 £	£	2019 £
<b>Fixed assets</b>					
Tangible assets	4		11,659		20,853
<b>Current assets</b>					
Rent due		8,920		10,634	
Gift aid / tax receivable		537		493	
Amounts owed from St Paul's PCC		2,855		4,416	
Bank deposit account		5,488		5,507	
Hall current account		30,718		18,168	
Eden current account		1,683		3,129	
		-----		-----	
		50,201		42,347	
		-----		-----	
<b>Creditors falling due within one year</b>					
Amounts owed to St Paul's PCC and others		777		2,332	
		-----		-----	
		777		2,332	
		-----		-----	
<b>Net current assets</b>			49,424		40,015
			-----		-----
<b>Total assets less current liabilities</b>			£ 61,083		£ 60,868
			-----		-----
Represented by:					
<b>Restricted funds</b>					
Eden community garden	6		2,300		5,360
<b>Unrestricted funds</b>					
General fund			58,783		55,508
			-----		-----
			£ 61,083		£ 60,868
			-----		-----

**Sarah Barton - Treasurer**

Approved by the trustees on 17 January 2021 and signed on their behalf.

## ST PAUL'S COMMUNITY CENTRE

### NOTES TO ACCOUNTS - 31 MARCH 2020

#### 1 Principal accounting policies

The accounting policies have remained materially unchanged from the previous year and are set out below.

##### **Basis of accounting**

The accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. They have been prepared under the historical cost convention. The charity is a Public Benefit Entity as defined by FRS 102.

##### **Fund accounting**

There is a general fund for the designated purposes of the charity. This is to maintain St Paul's Church Hall as a centre for the community.

A restricted fund has been set up for grants received for the Eden community garden, which records income and expenditure relating to it.

##### **Incoming recognition**

All incoming resources are 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:

Income from hall lettings is recognised when it has been earned, provided it can be quantified.

Investment income is recognised when receivable. Bank interest has been received net of income tax.

Grants are recognised when the charity becomes unconditionally entitled to them.

##### **Expenditure recognition**

Expenditure is recognised on an accruals basis as liabilities are incurred. Expenditure includes unrecoverable VAT, which is reported as part of the cost to which it relates. Costs relating to a particular activity are allocated directly, whereas support costs are apportioned in relation to usage as specified in note 3.

Charitable expenditure comprises the costs relating to the Eden community garden.

Costs of generating funds comprise costs associated with maintaining the hall and running it as a community centre.

##### **Depreciation**

Assets that are capable of being used for more than one year and which cost more than £1,000 are capitalised. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Fixtures & Fittings	- over 4 years
Plant & Machinery	- over 4 years



# ST PAUL'S COMMUNITY CENTRE

## NOTES TO ACCOUNTS - 31 MARCH 2020

### 2 Incoming Resources

	2020	2019
	£	£
Montessori School	20,499	17,671
Arty Party	6,280	5,930
Other hall hire:		
Perform	2,570	4,160
Baby Ballet	1,760	4,480
Choir	1,320	540
Scottish Dancing	1,000	800
Studio Voltaire	400	-
Other	175	-
WI	-	-
	7,225	9,980
Parties	4,233	3,700
Eden Events & Plant/Honey sales	1,620	1,176
London Bee Keepers Association	-	1,650
Bank interest received (tax paid)	11	9
	£ 39,868	£ 40,116

### 3 Governance and support costs

	2020	2019
	£	£
Administration	6,676	8,770
Accountancy	440	408
	£ 7,116	£ 9,178

Support costs have been allocated as follows:

		2020	2019
		£	£
Activities to generate funds	100%	7,116	9,178
Charitable activities	0%	-	-
		£ 7,116	£ 9,178

# ST PAUL'S COMMUNITY CENTRE

## NOTES TO ACCOUNTS - 31 MARCH 2020

### 5 Tangible fixed assets

	Fixtures & Fittings £	Plant & Machinery £	Total £
<b>Cost</b>			
1 April 2019	36,773	-	36,773
Additions in year	-	-	-
Disposals in year	-	-	-
	-----	-----	-----
31 March 2020	£ 36,773	£ -	£ 36,773
	-----	-----	-----
<b>Depreciation</b>			
1 April 2019	15,920	-	15,920
Provided in year	9,193	-	9,193
Disposals in year	-	-	-
	-----	-----	-----
31 March 2020	£ 25,113	£ -	£ 25,113
	-----	-----	-----
<b>Net book value</b>			
31 March 2019	£ 20,852	£ -	£ 20,852
	-----	-----	-----
31 March 2020	£ 11,659	£ -	£ 11,659
	-----	-----	-----

### 6 Restricted funds

	Brought fwd 01.04.19 £	Received in year £	Expended in year £	Transferred in year £	Carried fwd 31.03.20 £
Eden community garden	5,360	4,970	(8,030)	-	2,300
	-----	-----	-----	-----	-----
	£ 5,360	£ 4,970	£ (8,030)	£ -	£ 2,300
	-----	-----	-----	-----	-----

### 7 Analysis of net assets by funds

	Fixed assets £	Current assets £	Current liabilities £	Net assets £
Restricted funds				
- Eden community garden	-	2,300	-	2,300
Unrestricted general fund	11,659	47,901	(777)	58,783
	-----	-----	-----	-----
	£ 11,659	£ 50,201	£ (777)	£ 61,083
	-----	-----	-----	-----