

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
Deborah Matthews
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 2018

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 2018.

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.

No grants for the Eden community garden have been received this year but there has been a strong level of contributions from the community including the Friends of Eden. As funds permit, the garden employs a part-time gardener who co-ordinates the work of volunteers, some of whom are able to learn new skills and to become involved in the management and development of the garden. The garden also aims to increase overall community involvement and to enhance the limited green space in an inner city environment. Contributions from the community also fund the purchase of equipment and provide other necessary running expenses. The Eden community garden continues to win its annual awards from The Green Flag and London in Bloom.

Achievements and performance

During the year the Eden community garden continued to thrive. The Hall continued to be a popular venue for a variety of community activities.

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 £67,901. The Eden community garden held reserves of £2,137.

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

Deborah Matthews

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 2018

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

28 January 2019

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 2018 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 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.

28 January 2019
London

S M Holborn
WSM ADVISORS LIMITED
Chartered Accountants

ST PAUL'S COMMUNITY CENTRE
STATEMENT OF FINANCIAL ACTIVITIES

31 MARCH 2018

	Notes	£ Unrestricted	£ Restricted	2018 £ Total	2017 £ Total
Income					
Charitable activities					
Grants received			-	-	455
Funding received from St Pauls Hall			2,693	2,693	-
Other donations			1,659	1,659	1,349
		-----	-----	-----	-----
		-	4,352	4,352	1,804
Generated funds					
Montessori School		17,401		17,401	17,541
Arty Party		7,590		7,590	7,410
Other hall hire	2	5,305		5,305	8,555
Parties		2,240		2,240	1,890
Eden Events & Plant/Honey sales		-	1,163	1,163	284
London Bee Keepers Association		-	2,500	2,500	1,570
Bank interest received (tax paid)		1		1	2
		-----	-----	-----	-----
Total income		32,537	8,015	40,552	39,056
Expenditure					
Charitable activities					
Gardener salary			6,759	6,759	7,623
Garden running expenses			906	906	420
Generating funds					
Cleaning and supplies		5,655		5,655	3,821
Contribution to St Paul's Church		5,000		5,000	5,000
Contribution to Eden Garden		2,693		2,693	-
Electricity		988		988	1,050
Gas		1,403		1,403	5,881
Rates and water		58		58	57
Insurance		1,250		1,250	1,139
Fire prevention		551		551	816
Building repairs and maintenance		1,415		1,415	3,218
Support costs	3	8,360		8,360	6,752
Depreciation	5	5,499		5,499	3,448
Other costs		120		120	-
		-----	-----	-----	-----
Total expenditure		32,992	7,665	40,657	39,225
Surplus/(deficit) of income over expenditure					
		(455)	350	(105)	(169)
Funds brought forward		68,356	1,787	70,143	70,312
		-----	-----	-----	-----
Funds carried forward		£ 67,901	£ 2,137	£ 70,038	£ 70,143
		-----	-----	-----	-----

ST PAUL'S COMMUNITY CENTRE

BALANCE SHEET - 31 MARCH 2018

			2018	2017
	Notes	£	£	£
Fixed assets				
Tangible assets	4		23,887	9,834
Current assets				
Rent due		6,464		6,731
Gift aid / tax receivable		500		463
Bank deposit account		5,500		5,499
Hall current account		33,813		56,248
Eden current account		498		1,359
		-----		-----
		46,775		70,300
		-----		-----
Creditors falling due within one year				
Amounts owed to St Paul's PCC and others		624		9,991
		-----		-----
		624		9,991
		-----		-----
Net current assets			46,151	60,309
			-----	-----
Total assets less current liabilities			£ 70,038	£ 70,143
			-----	-----
Represented by:				
Restricted funds				
Eden community garden	6		2,137	1,787
Unrestricted funds				
General fund			67,901	68,356
			-----	-----
			£ 70,038	£ 70,143
			-----	-----

Sarah Barton - Treasurer

Approved by the trustees on 28 January 2019 and signed on their behalf.

ST PAUL'S COMMUNITY CENTRE

NOTES TO ACCOUNTS - 31 MARCH 2018

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 2018

2 Incoming Resources

	2018	2017
	£	£
Montessori School	17,401	17,541
Arty Party	7,590	7,410
Other hall hire:		
Perform	1,625	1,560
Choir	1,580	760
Slimming World	1,000	320
Baby Ballet	560	2,720
Scottish Dancing	540	950
Blues Dance	-	1,400
WI	-	495
Other	-	350
	5,305	8,555
Parties	2,240	1,890
Eden Events & Plant/Honey sales	1,163	284
London Bee Keepers Association	2,500	1,570
Bank interest received (tax paid)	1	2
	<u>£ 36,200</u>	<u>£ 37,252</u>

3 Governance and support costs

	2018	2017
	£	£
Administration	7,936	6,332
Accountancy	424	420
	<u>£ 8,360</u>	<u>£ 6,752</u>

Support costs have been allocated as follows:

		2018	2017
		£	£
Activities to generate funds	100%	8,360	6,752
Charitable activities	0%	-	-
		<u>£ 8,360</u>	<u>£ 6,752</u>

ST PAUL'S COMMUNITY CENTRE

NOTES TO ACCOUNTS - 31 MARCH 2018

5 Tangible fixed assets

	Fixtures & Fittings £	Plant & Machinery £	Total £
Cost			
1 April 2017	13,568	1,329	14,897
Additions in year	19,553	-	19,553
	-----	-----	-----
31 March 2018	£ 33,121	£ 1,329	£ 34,450
	-----	-----	-----
Depreciation			
1 April 2017	3,901	1,162	5,063
Provided in year	5,333	167	5,500
	-----	-----	-----
31 March 2018	£ 9,234	£ 1,329	£ 10,563
	-----	-----	-----
Net book value			
31 March 2017	£ 9,667	£ 167	£ 9,834
	-----	-----	-----
31 March 2018	£ 23,887	£ 0	£ 23,887
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6 Restricted funds

	Brought fwd 01.04.17 £	Received in year £	Expended in year £	Transferred in year £	Carried fwd 31.03.17 £
Eden community garden	1,787	8,015	(7,665)	-	2,137
	-----	-----	-----	-----	-----
	£ 1,787	£ 8,015	£ (7,665)	£ -	£ 2,137
	-----	-----	-----	-----	-----

7 Analysis of net assets by funds

	Fixed assets £	Current assets £	Current liabilities £	Net assets £
Restricted funds				
- Eden community garden	-	2,137	-	2,137
Unrestricted general fund	23,887	44,638	(624)	67,901
	-----	-----	-----	-----
	£ 23,887	£ 46,775	£ (624)	£ 70,038
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