

## 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 9<sup>th</sup> 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 31<sup>st</sup> December 2020

The Trustees are pleased to present their report, together with the financial statements of the charity, for the year ended 31<sup>st</sup> 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.
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### **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 31<sup>st</sup> 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
	£	£	£	£
<b>Income from:</b>				
Donations	317	-	317	2,778
Membership	146	-	146	1,537
Investment income				
Interest	9	-	9	-
<b>Charitable activities</b>				
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	-
<b>Total</b>	<u>52,260</u>	<u>-</u>	<u>52,260</u>	<u>77,801</u>
<b>Expenditure on:</b>				
Charitable activities	<u>48,272</u>	<u>-</u>	<u>48,272</u>	<u>75,736</u>
<b>Total</b>	<u>48,272</u>	<u>-</u>	<u>48,272</u>	<u>75,736</u>
<b>Net income/(expenditure)</b>	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>
<b>Total funds carried forward</b>	<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	£	£
<b>Fixed assets</b>			
Tangible assets	2	182,892	<u>188,577</u>
<b>Current assets</b>			
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
<b>Liabilities</b>			
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>
<b>Net assets</b>		<u><u>201,908</u></u>	<u><u>197,920</u></u>
<b>The funds of the charity:</b>			
<b>Unrestricted funds</b>			
General funds	7	29,525	23,332
Designated funds		172,383	174,587
<b>Restricted funds</b>		<u>-</u>	<u>-</u>
<b>Total charity funds</b>		<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	Average monthly head count	2020 2	2019 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 £
<b>Unrestricted funds</b>					
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 £
<b>Unrestricted funds</b>					
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	-	-	-	-
<b>Total</b>	<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>
<b>Total</b>	<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>

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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 31<sup>st</sup> 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
	£	£	£	£
<b>Income from:</b>				
Donations	317	-	317	2,778
Membership	146	-	146	1,537
Investment income				
Interest	9	-	9	-
<b>Charitable activities</b>				
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	-
<b>Total</b>	<u>52,260</u>	<u>-</u>	<u>52,260</u>	<u>77,801</u>
<b>Expenditure on:</b>				
Charitable activities	<u>48,272</u>	<u>-</u>	<u>48,272</u>	<u>75,736</u>
<b>Total</b>	<u>48,272</u>	<u>-</u>	<u>48,272</u>	<u>75,736</u>
<b>Net income/(expenditure)</b>	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>
<b>Total funds carried forward</b>	<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	£	£
<b>Fixed assets</b>			
Tangible assets	2	182,892	<u>188,577</u>
<b>Current assets</b>			
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
<b>Liabilities</b>			
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>
<b>Net assets</b>		<u><u>201,908</u></u>	<u><u>197,920</u></u>
<b>The funds of the charity:</b>			
<b>Unrestricted funds</b>			
General funds	7	29,525	23,332
Designated funds		172,383	174,587
<b>Restricted funds</b>		<u>-</u>	<u>-</u>
<b>Total charity funds</b>		<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	Average monthly head count	2020 2	2019 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 £
<b>Unrestricted funds</b>					
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 £
<b>Unrestricted funds</b>					
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	-	-	-	-
<b>Total</b>	<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>
<b>Total</b>	<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 31<sup>st</sup> December 2020 which are set out on the following pages 8-14.

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

Date:

*Dick Maule FCA*

*26-10-21*

*7*