

Charity Registration Number: 1082841
Company Registration Number: 4025310

Communitywise
Trustees' Report and Accounts
For the year ended
31 March 2009

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Communitywise
Legal and administrative information

Trustees	Mr D Roberts Mr M Relf Miss S Smith Miss C Kimber Mr P Carter Mrs J Osborn
Secretary and Chief Executive	Mrs S Relf
Charity Number	1082841
Company Number	4025310
Registered Office	The Communitywise Community Centre Ocklynge Road Eastbourne East Sussex BN21 1PY
Reporting Accountants	Prontac Data Service Ltd 2 Lordslaine Close Eastbourne East Sussex BN20 7UF
Bankers	Co operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT
Solicitors	Lawson Lewis 11 Hyde Gardens Eastbourne East Sussex BN21 4PP

Communitywise Trustees' report

The trustees present their report and financial statements for the period ended 31 March 2009.

Governance Structure and Management

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles, the Companies Act 1985 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Community Wise became a registered charity during 2000 upon relinquishment by the YWCA of Great Britain. The community premises opened in 1965 as the Eastbourne YWCA. The charitable work started then was taken over by Community Wise and the freehold was purchased. Goodwill, experience, local knowledge and local participation provide social capital that has huge value.

Officer of Charity

Mrs S Relf

Chief Executive and Company Secretary

Trustees

The trustees, who are also the directors for the purpose of company law, who served during the year were:

Mr D Roberts

Chairman

Mr M Relf

Miss S Smith

Miss C Kimber

Mr P Carter

Mrs J Osborn

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Trustees are elected by the Members of Community Wise.

At least four meetings per year are held, including an Annual General Meeting at which the accounts and report of the previous year are received and adopted.

Currently the General Committee responsible for the day to day oversight and development of Community Wise is the Trustee body.

A partnership with Living Stones Community Church has been established. The Trustees comprise leaders and members of the Church.

Volunteering

Over 30 volunteers gave their time weekly to support Community Wise in its activities, its administration or in looking after and improving its premises. This included help with book-keeping, maintenance and repairs, cleaning and housekeeping, reception duties, running groups for different sections of the community, painting and decorating, clearing rubbish and advertising. Many others helped on an occasional basis. The value of such activity in financial terms amounts to over £45,000 per annum if calculated at £7.50 per hour.

Communitywise Trustees' report (continued)

Review of activities

Objects of the charity

The object of Community Wise is to help to facilitate vibrant community life for all through Christian faith in action.

During the year 2008 to 2009 Community Wise provided community activities and facilities. Some activities were initiated and led by Community Wise staff and volunteers, others were held in partnership with other agencies and others were organised by other community or charitable groups who hired the facilities. The goals of the charity are summarised under four headings:

To serve the community

During the year activities were held and arranged, both on a weekly and an occasional basis and in consultation with young people and children, parents with their children, older people and those suffering disadvantage of different kinds. Live Wires Youth Club supported up to 100 young people aged 9-16 each week. Wise Up health promotion programme for teenage girls, funded by the Joseph Rank Benevolent Trust, was delivered to over 70 participants. A partnership with English in the Community enabled English lessons to take place for small groups of non-English speaking Eastbourne residents. A 'Live Better for Less' exhibition was held. Community Wise enabled local artists to display their work during Eastbourne's Open Houses Festival week.

To encourage the family

Several weekly activities that focus on encouraging family life continued during the year. These included three parent and toddler groups. Partnership with the NCT saw the growth of a new group supporting pregnant women and new mothers.

To value individuals, identifying and responding to their needs

Up to 1700 individuals attended the premises on a regular basis during the year. Almost all are known by name by staff or volunteers and receive a personal welcome and interest in their life. Unqualified people from the local community have been encouraged to teach informal adult education courses or launch group activities by using their evident skills, promoting local enterprise and community champions.

To promote community spirit

Community Wise builds social capital and the area in which the Centre is placed benefits economically and socially both directly and indirectly from the charitable activity that takes place. The premises were used by 72 individuals and 92 groups during 08/09.

Premises

A new loan from the Charity Bank for £150,000 over 20 years was arranged in 2006 in order to undertake refurbishment and renovation of the property and create disabled access. In 2008/09 the main stairwell and staircase were refurbished.

Funding

Community Wise received a grant from Eastbourne Borough Council towards general funds. A grant was received from EDF to undertake a Renewable Energy Appraisal. By running its own integral charity shop and by using volunteers where possible, the charity is able to be self-financing on a day to day basis.

Communitywise Trustees' report (continued)

Financial Review

The two unrestricted funds showed a surplus for the year in question. The General Fund showed a small surplus of £3,362 and the Y's Buys Fund showed an operating surplus of £18,270.

Both restricted funds showed deficits in the year, with the Wise Up Fund reporting a shortfall of £15,312 and the Building and Refurbishment Fund showing a deficit of £23,884.

Future Plans

The Trustees are planning to implement the recommendations of the Renewable Energy Appraisal. They also plan to investigate major improvement to and development of the back of the property. The Trustees intend for the charity to continue its services and expand its services as opportunities allow during the forthcoming year.

Trustees responsibilities

The trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the trust and of its incoming resources and application of resources, including its net income and expenditure for the year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the trust will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the trust and which enable them to ensure that the accounts comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

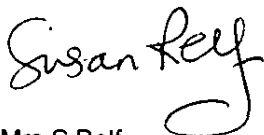
Risk factors

The trustees have examined the major business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Asset cover for funds

Note 13 sets out an analysis of the assets attributable to the various funds. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

On behalf of the board of trustees



Mrs S Relf
Secretary

Dated: 22/10/09

Communitywise Accountants report

Accountants report to the members on the unaudited accounts of Communitywise

We report on the accounts for the year ended 31 March 2009 set out on pages 6 to 16.

This report is made solely to the charity's members, as a body, in accordance with Section 249C of the Companies Act 1985. Our reporting work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an independent accountant's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our reporting work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and reporting accountants

As described on page 6 the charitable company's trustees, who are also the directors of COMMUNITYWISE for the purpose of company law, are responsible for the preparation of the accounts, and they consider that the company is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

Basis of opinion

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the accounts with the accounting records kept by the company, and making such limited enquiries of the officers of the company as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion.

Opinion

In our opinion:

- (a) the accounts are in agreement with the accounting records kept by the charitable company under section 221 of the Companies Act 1985;
- (b) having regard only to, and on the basis of, the information contained in those accounting records:
 - (i) the accounts have been drawn up in a manner consistent with the accounting requirements specified in section 249C(6) of the Act; and
 - (ii) the charitable company satisfied the conditions for exemption from an audit of the accounts for the year specified in section 249A(4) of the Act and did not, at any time within that year, fall within any of the categories of companies not entitled to the exemption specified in section 249B(1).

Prontac Data Service

Prontac Data Service Ltd
2 Lordslaine Close
Eastbourne
East Sussex
BN20 7UF

Dated: 22/10/09

Communitywise
Statement of Financial Activities
Including Income and Expenditure Account
For the year ended 31 March 2009

	Notes	Unrestricted funds	Restricted funds	Total 2009 £	2008 £
Incoming resources from generated funds					
Voluntary income		3,739	2,246	5,985	12,913
Activities for generating funds		37,878	0	37,878	33,029
Investment income		536	0	536	390
		42,153	2,246	44,399	46,332
Activities in furtherance of the charity's objects					
Charitable activities		56,748	0	56,748	79,219
Other incoming resources		2,077	0	2,077	1,689
Total incoming resources	2	100,978	2,246	103,224	127,240
Resources expended					
Costs of generating funds		11,888	0	11,888	11,142
Charitable activities		64,631	41,442	106,073	107,524
Governance costs		2,825	0	2,825	2,699
Total resources expended	3	79,344	41,442	120,786	121,365
Net incoming resources before transfers		21,634	(39,196)	(17,562)	5,875
Gross transfers between funds	12	0	0	0	0
Net income for the year		21,634	(39,196)	(17,562)	5,875
Fund balances at 1 April		84,270	102,703	186,973	181,098
Fund balances at 31 March		105,904	63,507	169,411	186,973

**Communitywise
Balance sheet
As at 31 March 2009**

	Notes	2009 £	2009 £	2008 £	2008 £
Fixed assets					
Tangible assets	8		275,559		288,813
Current assets					
Debtors	9	6,000		3,308	
Cash at bank and in hand		32,956		45,742	
		<u>38,956</u>		<u>49,050</u>	
Creditors: amounts falling due within one year	10	<u>(18,484)</u>		<u>(19,888)</u>	
Net current assets			20,472		29,162
Total assets less current liabilities			<u>296,031</u>		<u>317,975</u>
Creditors: amounts falling due after more than one year	11		<u>(126,620)</u>		<u>(131,002)</u>
Total assets less current liabilities			<u>169,411</u>		<u>186,973</u>
Income funds					
Restricted funds	12		63,507		102,703
Unrestricted funds	12		105,904		84,270
Shareholders' funds			<u>169,411</u>		<u>186,973</u>

In preparing these financial statements:

- a) The directors are of the opinion that the company is entitled to the exemption from audit conferred by Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to Section 249B(2) of the Act, and
- b) The directors acknowledge their responsibilities for:
 - i) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985, and
 - ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

The financial statements were approved by the board on 22/10/09

Mr D Roberts
Trustee

Trustee

Communitywise
Notes to the accounts
For the year ended 31 March 2009

1 Accounting policies

1.1 Basis of preparation

The financial statements are prepared under the historic cost convention and are in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005), the Companies Act 1985 and following the recommendations in the Accounting and reporting by Charities Statement of Recommended Practice issued in March 2005.

The accounts comparatives have been re-stated to take into account the changes in allocation of costs and income into the SORP 2005 headings.

1.2 Incoming resources

Voluntary income and donations are accounted for as received by the Charity. Grants are recognised in full in the Statement of Financial Activities in the period in which they are receivable.

1.3 Resources expended

Resources expended are recognised in the period in which they are incurred and allocated to the particular cost centre to which they relate. Resources include irrecoverable VAT.

Costs of generating funds comprise the costs associated with attracting voluntary income and grants and the shop trading activities.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Where costs cannot be directly attributed to specific activities, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

	Activities for generating funds	Charitable activities	Governance activities
Salaries and pension			
Chief executive	25%	50%	25%
Shop staff	100%		
Other staff		100%	
Other overheads and direct costs			
Insurance, gas and water rates	10%	90%	
Administration and support costs		100%	
Accountancy and Accountants report Review			100%
Legal and professional			100%

Governance represents the strategic and legal costs of the charity.

Communitywise
Notes to the accounts
For the year ended 31 March 2009

1 Accounting policies

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided using the following rates and basis to reduce by annual instalments, the cost of the tangible assets over their estimated useful lives.

Freehold buildings	2% Straight line basis
Improvements	10% and 20% Straight line basis
Computer equipment	33 1/3% Straight line basis
Fixtures, fittings and equipment	25% Straight line basis

Items below £200 are not capitalised.

1.5 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

1.6 Stock

Stocks of consumables and food are considered of no value and no valuation is included within the Financial Statements.

1.7 Pensions

The trust operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

1.8 Unrestricted funds

Unrestricted funds include donations and other incoming resources receivable or generated for the Objects of the Charity without further specified purpose and are available as general funds.

1.9 Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund together with the appropriate management and support costs. The following restricted funds are operated:

Wise Up - a health education programme for teenage girls with weekly groups held at several venues in Eastbourne and in neighbouring East Sussex towns.

Building Fund - a fund established to enable Community Wise to purchase and develop the Communitywise Community Centre.

Building and Refurbishment Works - the funds raised for the building project after sundry costs have been transferred to a separate fund where future depreciation of the buildings will be charged until exhausted whereupon it will be set against the General Fund.

Communitywise
Notes to the accounts
For the year ended 31 March 2009

2 Incoming resources

	Unrestricted funds £	Restricted funds £	Total 2009 £	Total 2008 £
Incoming resources from generated funds				
Voluntary income				
Donations and gifts	3,739	2,246	5,985	12,913
Grants	0	0	0	0
	<u>3,739</u>	<u>2,246</u>	<u>5,985</u>	<u>12,913</u>
Activities for generating funds				
Shop sales	30,158	0	30,158	25,671
Commercial lettings	3,745	0	3,745	5,275
Contributions from users	3,975	0	3,975	2,083
	<u>37,878</u>	<u>0</u>	<u>37,878</u>	<u>33,029</u>
Investment income				
Interest receivable	536	0	536	390
	<u>536</u>	<u>0</u>	<u>536</u>	<u>390</u>
Activities in furtherance of the charity's objects				
Charitable activities				
Lettings	35,143	0	35,143	32,101
Short courses	12,323	0	12,323	13,008
Membership	410	0	410	460
Grants	8,872	0	8,872	33,650
	<u>56,748</u>	<u>0</u>	<u>56,748</u>	<u>79,219</u>
Other incoming resources				
Sundry	2,077	0	2,077	1,689
	<u>2,077</u>	<u>0</u>	<u>2,077</u>	<u>1,689</u>
Total incoming resources	<u>100,978</u>	<u>2,246</u>	<u>103,224</u>	<u>127,240</u>

Communitywise
Notes to the accounts
For the year ended 31 March 2009

3 Resources expended

	Unrestricted funds £	Restricted funds £	Total 2009 £	Total 2008 £
Costs of generating funds				
Shop salaries	8,112	0	8,112	7,760
Shop heat and light	521	0	521	531
Shop rates	236	0	236	226
Shop insurance	242	0	242	203
Shop volunteer expenses	642	0	642	287
Chief executive salary	2,135	0	2,135	2,135
	<u>11,888</u>	<u>0</u>	<u>11,888</u>	<u>11,142</u>
Charitable activities				
Short courses - Tutors	7,044	0	7,044	6,863
Rent	0	0	0	390
Salaries and NIC	22,196	12,701	34,897	36,211
Pension	0	252	252	680
Telephone and postage	1,398	377	1,775	2,857
Printing, stationery and photocopier	2,027	514	2,541	2,246
Computer costs	467	0	467	379
Hospitality and resources	4,891	2,318	7,209	5,373
Depreciation	1,912	24,539	26,451	26,808
Rates and water	672	0	672	1,723
Cleaning and household	3,269	0	3,269	2,651
Light and heat	4,689	0	4,689	4,777
Insurance	2,174	0	2,174	1,832
Maintenance of building and equipment	2,434	0	2,434	4,326
Hire of equipment	0	0	0	0
Loan interest	8,519	0	8,519	8,794
Travelling	66	741	807	842
Legal and professional fees	1,434	0	1,434	176
Bank charges	0	0	0	24
Advertising	1,439	0	1,439	572
	<u>64,631</u>	<u>41,442</u>	<u>106,073</u>	<u>107,524</u>

Communitywise
Notes to the accounts
For the year ended 31 March 2009

3 Resources expended (continued)

	Unrestricted funds £	Restricted funds £	Total 2009 £	Total 2008 £
Governance				
Legal and professional fees	0	0	0	0
Accountancy	690	0	690	564
Accountants report review	0	0	0	0
Chief executive salary	2,135	0	2,135	2,135
	<u>2,825</u>	<u>0</u>	<u>2,825</u>	<u>2,699</u>
Total resources expended	79,344	41,442	120,786	121,365

4 Trustees

Two of the trustees were reimbursed expenses incurred on behalf of the charity during the year.

Mrs S Relf (wife of one of the trustees) is employed as the company secretary and chief executive at a salary of £9,661 (2008: £8,112) per annum.

5 Employees

	2009 Number	2008 Number
Direct charitable	4	4
Administrative	2	2
	<u>6</u>	<u>6</u>
Employment costs		
	2009 £	2008 £
Wages and salaries	40,940	43,452
Social security costs	6,339	4,789
Pension	252	680
	<u>47,531</u>	<u>48,921</u>

There were no employees whose annual emoluments were £60,000 or more.

Communitywise
Notes to the accounts
For the year ended 31 March 2009

6 Pension costs

The trust operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £252 (2008: £680). No contributions were payable to the fund at the year end.

7 Taxation

No corporation tax is payable on the results as Community Wise is a registered charity number 1065086.

8 Tangible fixed assets

	Freehold property £	Improvements to property £	Computer equipment £	Fixtures, fittings and equipment £	Total £
Cost					
As at 1 April 2008	135,750	205,456	5,993	14,186	361,385
Additions	0	12,779	418	0	13,197
As at 31 March 2009	135,750	218,235	6,411	14,186	374,582
Depreciation					
As at 1 April 2008	16,285	38,910	5,993	11,384	56,287
Charge for year	2,715	21,824	139	1,773	26,451
As at 31 March 2009	19,000	60,734	6,132	13,157	80,023
Net Book Value					
As at 31 March 2009	116,750	157,501	279	1,029	275,559
As at 1 April 2008	119,465	166,546	0	2,802	288,813

In the opinion of the trustees the Community Wise Community centre Building is valued in excess of the book value shown.

9 Debtors

	2009 £	2008 £
Other debtors	3,514	892
Prepayments and accrued income	2,486	2,416
	6,000	3,308

Communitywise
Notes to the accounts
For the year ended 31 March 2009

10 Creditors: amounts falling due within one year

	2009	2008
	£	£
Charity bank loan	12,900	12,900
Accruals	5,584	6,988
	<u>18,484</u>	<u>19,888</u>

11 Creditors: amounts falling due after more than one year

	2009	2008
	£	£
Charity bank loan	126,620	131,002
Loan maturity analysis		
Debt due in one year or less	12,900	12,900
In more than two years but not more than five years	51,601	51,601
In more than five years	75,019	79,401
	<u>139,520</u>	<u>143,902</u>

12 Fund balances

	Balance at 1 April 2008	Incoming resources	Resources expended	Transfers	Balance at 31 March 2009
	£	£	£	£	£
Unrestricted funds					
General fund	69,491	70,820	(67,456)	30,000	102,855
Y's buys	14,779	30,158	(11,888)	(30,000)	3,049
	<u>84,270</u>	<u>100,978</u>	<u>(79,344)</u>	<u>0</u>	<u>105,904</u>
Restricted funds					
Wise up	32,502	1,591	(16,903)		17,190
Building and Refurbishment works	70,201	655	(24,539)		46,317
	<u>102,703</u>	<u>2,246</u>	<u>(41,442)</u>	<u>0</u>	<u>63,507</u>

Communitywise
Notes to the accounts
For the year ended 31 March 2009

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2009 are represented by:			
Tangible fixed assets	229,242	46,317	275,559
Current assets	21,766	17,190	38,956
Creditors: amounts falling due within one year	(18,484)		(18,484)
Creditors: amounts falling due after more than one year	(126,620)		(126,620)
	<u>105,904</u>	<u>63,507</u>	<u>169,411</u>

14 Commitments under operating leases

At 31 March 2009 the company had annual commitments under non-cancellable operating leases as follows:

	2009 £	2008 £
Expiry date:		
Within one year	0	0
Between two and five years	1,717	1,493
	<u>1,717</u>	<u>1,493</u>