

Charity Registration Number 1082841
Company Registration Number 4025310

Communitywise
Trustees' Report and Accounts
For the year ended
31 March 2011

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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
Chanty Number	1082841
Company Number	4025310
Registered Office	The Communitywise Community Centre Ocklynge Road Eastbourne East Sussex BN21 1PY
Reporting Accountants	Maiden Accountancy Services 22A Cornfield Road Eastbourne East Sussex BN21 4QE
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 2011

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 2006 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 were 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 maintenance and repairs, reception duties, painting and decorating, running groups for different sections of the community 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 2010 to 2011 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. A partnership with English in the Community enabled more than 150 English lessons to take place for small groups of non-English speaking Eastbourne residents. Up to 20 groups or agencies use the premises on a weekly basis for community activities in addition to those arranged by Community Wise.

To encourage the family

Several weekly activities that focus on encouraging family life continued during the year. These included three parent and toddler groups and a group for new and expectant mothers held in partnership with the NCT.

To value individuals, identifying and responding to their needs

Over 2000 individuals of all ages and from all backgrounds attended the premises on a weekly basis during the year, and a further 2000 attend monthly. 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 supporting community champions. 80 people took part in our short course programme.

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. A monthly Saturday Farmers Market was launched in April 09 which has continued in popularity. Partnership with Catalyst Arts enabled events and an exhibition during the Eastbourne Festival to take place.

Premises

A new loan from the Chantry Bank for £150,000 over 20 years was arranged in 2006 order to undertake refurbishment and renovation of the property and create disabled access. In 2008 a grant from EDF Green Fund enabled a Renewable Energy Appraisal to be undertaken. Improvements were itemised and a new condensing boiler was installed in 2009. In 2010 grants from The Veolia Environmental Trust and E-on sustainable Energy Fund enabled cavity wall insulation, further double-glazing, and the insulation of the entire roof. Corrosion in the structure of the building was discovered while the roof was being insulated and a major repair was undertaken, paid for from a fund-raising appeal and general funds.

Funding

Community Wise received a grant from Eastbourne Borough Council towards general funds. 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 balance remaining on the Building and Refurbishment Fund was fully utilised in the year with the balance of depreciation charges that could not be set against the fund being charged to the General Fund

Y's Buys continued to perform well, showing an operating surplus of £20,458 for the year, which was transferred to the General Fund

Future Plans

The Trustees are continuing to investigate the possibility of 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 2006. 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

Communitywise

Examiner's unqualified report

Independent examiner's report to the trustees of Communitywise

I report on the accounts of the company for the year ended 31 March 2011 set out on pages 6 to 16

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to

- (i) examine the accounts under section 43 of the 1993 Act,
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act, and
- (iii) to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 seeking 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 present 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 section 386 of the Companies Act 2006, and
 - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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



Steve Maiden, ACA
22A Cornfield Road
Eastbourne
E Sussex, BN21 4QE

Dated

Communitywise
Statement of Financial Activities
Including Income and Expenditure Account
For the year ended 31 March 2011

	Notes	Unrestricted funds	Restricted funds	Total 2011 £	2010 £
Incoming resources from generated funds					
Voluntary income		5,317	0	5,317	8,489
Activities for generating funds		44,512	0	44,512	44,418
Investment income		24	0	24	28
		49,853	0	49,853	52,935
Activities in furtherance of the charity's objects					
Charitable activities		59,827	0	59,827	46,439
Other incoming resources		1,944	0	1,944	4,371
Total incoming resources	2	111,624	0	111,624	103,745
Resources expended					
Costs of generating funds		11,955	0	11,955	11,806
Charitable activities		81,010	21,162	102,172	111,027
Governance costs		3,041	0	3,041	3,091
Total resources expended	3	96,006	21,162	117,168	125,924
Net incoming resources before transfers		15,618	(21,162)	(5,544)	(22,179)
Gross transfers between funds	12	0	0	0	0
Net income for the year		15,618	(21,162)	(5,544)	(22,179)
Fund balances at 1 April		126,070	21,162	147,232	169,411
Fund balances at 31 March		141,688	0	141,688	147,232

**Communitywise
Balance sheet
As at 31 March 2011**

	Notes	2011 £	2011 £	2010 £	2010 £
Fixed assets					
Tangible assets	8		249,768		255,396
Current assets					
Debtors	9	4,991		4,693	
Cash at bank and in hand		17,853		24,182	
		<u>22,844</u>		<u>28,875</u>	
Creditors: amounts falling due within one year	10	<u>(13,901)</u>		<u>(15,005)</u>	
Net current assets			8,943		13,870
Total assets less current liabilities			<u>258,711</u>		<u>269,266</u>
Creditors: amounts falling due after more than one year	11		<u>(117,023)</u>		<u>(122,034)</u>
Net Assets			<u>141,688</u>		<u>147,232</u>
Income funds					
Restricted funds	12		0		21,162
Unrestricted funds	12		141,688		126,070
			<u>141,688</u>		<u>147,232</u>

For the year ending 31 March 2011 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Directors' responsibilities,

- i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- ii) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The financial statements were approved by the board on

Trustee

C. Kimber

XCAROLINE KIMBER

Trustee

J. Osborn

JENNIFER OSBORN

Communitywise
Notes to the accounts
For the year ended 31 March 2011

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 2006 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 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 2011

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 2011

2 Incoming resources

	Unrestricted funds £	Restricted funds £	Total 2011 £	Total 2010 £
Incoming resources from generated funds				
Voluntary income				
Donations and gifts	5,317	0	5,317	8,489
Grants	0	0	0	0
	<u>5,317</u>	<u>0</u>	<u>5,317</u>	<u>8,489</u>
Activities for generating funds				
Shop sales	32,413	0	32,413	32,826
Commercial lettings	7,305	0	7,305	6,430
Contributions from users	4,794	0	4,794	5,162
	<u>44,512</u>	<u>0</u>	<u>44,512</u>	<u>44,418</u>
Investment income				
Interest receivable	24	0	24	28
	<u>24</u>	<u>0</u>	<u>24</u>	<u>28</u>
Activities in furtherance of the charity's objects				
Charitable activities				
Lettings	28,668	0	28,668	28,147
Short courses	10,049	0	10,049	12,822
Membership	410	0	410	470
Grants	20,700	0	20,700	5,000
	<u>59,827</u>	<u>0</u>	<u>59,827</u>	<u>46,439</u>
Other incoming resources				
Sundry	1,944	0	1,944	4,371
	<u>1,944</u>	<u>0</u>	<u>1,944</u>	<u>4,371</u>
Total incoming resources	<u>111,624</u>	<u>0</u>	<u>111,624</u>	<u>103,745</u>

Communitywise
Notes to the accounts
For the year ended 31 March 2011

3 Resources expended

	Unrestricted funds £	Restricted funds £	Total 2011 £	Total 2010 £
Costs of generating funds				
Shop salaries	7,800	0	7,800	7,740
Shop heat and light	508	0	508	607
Shop rates	549	0	549	247
Shop insurance	253	0	253	249
Shop volunteer expenses	524	0	524	562
Chief executive salary	2,321	0	2,321	2,401
	11,955	0	11,955	11,806
Charitable activities				
Short courses - Tutors	5,167	0	5,167	6,932
Rent	0	0	0	1,100
Salaries and NIC	22,477	0	22,477	28,929
Pension	0	0	0	108
Telephone and postage	1,820	0	1,820	1,924
Printing, stationery and photocopier	2,365	0	2,365	2,196
Computer costs	273	0	273	415
Hospitality and resources	6,210	0	6,210	4,638
Depreciation	6,317	21,162	27,479	26,324
Rates and water	1,041	0	1,041	646
Cleaning and household	3,005	0	3,005	4,000
Light and heat	4,576	0	4,576	5,463
Insurance	2,273	0	2,273	2,237
Maintenance of building and equipment	14,180	0	14,180	5,718
Transfer of wise up fund	0	0	0	9,269
Loan interest	8,290	0	8,290	8,315
Travelling	30	0	30	310
Legal and professional fees	1,770	0	1,770	65
Bank charges	0	0	0	0
Advertising	1,216	0	1,216	2,438
	81,010	21,162	102,172	111,027

Communitywise
Notes to the accounts
For the year ended 31 March 2011

3 Resources expended (continued)

	Unrestricted funds £	Restricted funds £	Total 2011 £	Total 2010 £
Governance				
Legal and professional fees	0	0	0	0
Accountancy	720	0	720	690
Accountants report review	0	0	0	0
Chief executive salary	2,321	0	2,321	2,401
	<u>3,041</u>	<u>0</u>	<u>3,041</u>	<u>3,091</u>
Total resources expended	96,006	21,162	117,168	125,924

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 £9,282 (2010 £9,604) per annum

5 Employees

	2011 Number	2010 Number
Direct charitable	4	4
Administrative	2	2
	<u>6</u>	<u>6</u>
Employment costs		
	2011 £	2010 £
Wages and salaries	31,068	35,566
Social security costs	3,851	5,905
Pension	0	108
	<u>34,919</u>	<u>41,579</u>

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

Communitywise
Notes to the accounts
For the year ended 31 March 2011

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 £0 (2010: £108). 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 2010	135,750	224,396	6,411	14,186	367,546
Additions	0	21,851	0	0	21,851
As at 31 March 2011	135,750	246,247	6,411	14,186	389,397
Depreciation					
As at 1 April 2010	21,715	83,174	6,272	14,186	103,632
Charge for year	2,715	24,625	139	0	27,479
As at 31 March 2011	24,430	107,799	6,411	14,186	128,396
Net Book Value					
As at 31 March 2011	111,320	138,448	0	0	249,768
As at 1 April 2010	114,035	141,222	139	0	255,396

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

9 Debtors

	2011 £	2010 £
Other debtors	651	1,407
Prepayments and accrued income	4,340	3,286
	4,991	4,693

Communitywise
Notes to the accounts
For the year ended 31 March 2011

10 Creditors' amounts falling due within one year

	2011	2010
	£	£
Chanty bank loan	12,900	12,900
Accruals	1,001	2,105
	<u>13,901</u>	<u>15,005</u>

11 Creditors' amounts falling due after more than one year

	2011	2010
	£	£
Chanty bank loan	<u>117,023</u>	<u>122,034</u>
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	65,422	70,433
	<u>129,923</u>	<u>134,934</u>

12 Fund balances

	Balance at 1 April 2010	Incoming resources	Resources expended	Transfers	Balance at 31 March 2011
	£	£	£	£	£
Unrestricted funds					
General fund	126,070	79,211	(84,051)	20,458	141,688
Y's buys	0	32,413	(11,955)	(20,458)	0
	<u>126,070</u>	<u>111,624</u>	<u>(96,006)</u>	<u>0</u>	<u>141,688</u>
Restricted funds					
Wise up	0	0	0	0	0
Building and Refurbishment works	21,162	0	(21,162)	0	0
	<u>21,162</u>	<u>0</u>	<u>(21,162)</u>	<u>0</u>	<u>0</u>

Communitywise
Notes to the accounts
For the year ended 31 March 2011

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2011 are represented by			
Tangible fixed assets	249,768	0	249,768
Current assets	22,844	0	22,844
Creditors amounts falling due within one year	(13,901)	0	(13,901)
Creditors amounts falling due after more than one year	(117,023)	0	(117,023)
	<u>141,688</u>	<u>0</u>	<u>141,688</u>

14 Commitments under operating leases

At 31 March 2011 the company had annual commitments under non-cancellable operating leases as follows

	2011 £	2010 £
Expiry date		
Within one year	0	0
Between two and five years	1,104	1,743
	<u>1,104</u>	<u>1,743</u>