

Charity Registration Number: 1082841
Company Registration Number: 4025310

Communitywise
Trustees' Report and Accounts
For the year ended
31 March 2015

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**Communitywise
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Communitywise
Legal and administrative information

Trustees	Mr P Carter Mr M Relf Miss S Smith Miss C Kimber Mr S Blundell Mr P Board
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	Maiden Accountancy Services 95 Seaside Road Eastbourne E Sussex BN21 3PL
Bankers	Co operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT
Solicitors	Lawson Lewis Blakers 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 2015.

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 P Carter

Chairman

Mr M Relf

Miss S Smith

Miss C Kimber

Mr S Blundell

Mr P Board

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.

Four meetings were held during the year, including an Annual General Meeting at which the accounts and report of the previous year were 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 40 volunteers gave their time to support Community Wise in its activities, its administration or in looking after and improving its premises on a regular basis. This included help with maintenance and repairs, painting and decorating, reception duties, advertising, and running groups for different sections of the community. Many others helped on an occasional basis. The value of such activity resulted in approximately 4,300 volunteer hours per year and an average of 80 per week. At £7.50 per hour this is valued at almost £32,250.

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 2014 to 2015 Community Wise provided community activities and facilities for over 3500 beneficiaries in an average term time month. 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. We were used by 57 separate groups, and during the year over 2000 group activities took place in our halls and small rooms.

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 60 young people aged 9-16 each week. Epilepsy Youth Sussex use the premises for their activities and support up to 25 young sufferers and Care for the Carers use Community Wise facilities for their Young Carers group. Over 20 different groups or agencies use the premises on a weekly basis for community activities in addition to activities arranged by Community Wise.

To encourage and support family life

Several weekly activities that focus on encouraging family life continued during the year. These included four parent and toddler groups and a group for new and expectant mothers held in partnership with the NCT. East Sussex County Council Family Conferencing Service use the premises on a regular basis, as do the Family Support Key Work Service. The premises are used regularly at weekends for family parties and children's birthdays.

To value individuals, identifying and responding to their needs

Over 3500 individuals of all ages and from all backgrounds 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. Community Wise participates in Eastbourne Foodbank which was launched in 2011/12. Food parcels are distributed to recipients on a daily basis and donations of food are collected. From November to February Community Wise participated in the Eastbourne Night Shelter Scheme one evening and night per week by recruiting over 20 volunteers who provided evening meal, bed, breakfast and support to 30 individuals with an average of ten guests per week. 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. Working with Sussex Downs College this year, new courses were introduced, and 80 to 90 people attended various short courses during 2014-15.

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 local produce Market was launched in April 09 that has flourished since then, attended by an average 350 people. During the year Community Wise has played an active part in a local group of traders set up to encourage local business and tourism in the immediate area.

Communitywise Trustees' report (continued)

Premises

Since 2005/06, in stages, the premises have been renovated, repaired and modernised, including making them wheel-chair accessible. A new loan from the Charity Bank for £160,303 over 20 years was arranged in 2015 order to undertake refurbishment and renovation of wasted land at the rear of the property. During 2013/14 planning permission was approved. The extension of one small room will increase its capacity, and the erection of a further small room in wasted space will enable Community Wise to accommodate medium sized community groups currently turned away through lack of space. The whole back area was in a dilapidated condition and deteriorating. Resurfacing the play area with an all-weather surface and line-marking will transform the facility and bring it into full community use. Fund-raising towards this proposed capital expenditure was launched during the year 2013/14 and continued during 2014/15. The work on the first phase began in January 2015.

Funding

By running its own integral charity shop, holding fund-raising events and by using volunteers where possible, the charity is able to be self-financing on a day to day basis.

Reserves

The Trustees operate a two months reserves policy.

Financial Review

The charity incurred a deficit on its unrestricted fund in the year of £4,728 compared to a deficit of £14,721 in the previous year. The deficit arose as a result of the depreciation charged on historic property repairs and improvements. The charity has sufficient reserves in its unrestricted funds to cover these charges.

The charity's integral charity shop, Wise Buys, continued to perform strongly.

The charity generated a surplus on its restricted fund in the year of £51,586, which will be used to fund the premises development set out above.

Future Plans

The Trustees intend for the charity to continue its services and expand its services as opportunities allow during the forthcoming year. The improvement to the enclosed play area at the back of property and the increase to the available community space will be completed and create opportunity for the charity to expand its reach and effectiveness.

Communitywise Trustees' report (continued)

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 12 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:

30th June 2015

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 2015 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
95 Seaside Road
Eastbourne
E Sussex, BN21 3PL

Dated: 30 June 2015,

**Communitywise
Statement of Financial Activities
Including Income and Expenditure Account
For the year ended 31 March 2015**

	Notes	Unrestricted funds	Restricted funds	2015 £	2014 £
Incoming resources from generated funds					
Voluntary income		7,554	46,695	54,249	11,299
Activities for generating funds		41,589	0	41,589	39,831
Investment income		45	0	45	16
		49,188	46,695	95,883	51,146
Activities in furtherance of the charity's objects					
Charitable activities		52,688	20,250	72,938	50,555
Other incoming resources		1,204	0	1,204	1,083
Total incoming resources	2	103,080	66,945	170,025	102,784
Resources expended					
Costs of generating funds		13,587	0	13,587	11,795
Charitable activities		91,385	15,359	106,744	100,875
Governance costs		2,836	0	2,836	1,785
Total resources expended	3	107,808	15,359	123,167	114,455
Net (deficit)/income for the year		(4,728)	51,586	46,858	(11,671)
Fund balances at 1 April		107,122	3,050	110,172	121,843
Transfer between funds		(7,739)	7,739	0	0
Fund balances at 31 March		94,655	62,375	157,030	110,172

**Communitywise
Balance sheet
As at 31 March 2015**

	Notes	2015 £	2015 £	2014 £	2014 £
Fixed assets					
Tangible assets	8		235,567		198,331
Current assets					
Debtors	9	13,722		5,169	
Cash at bank and in hand		67,464		21,699	
		<u>81,186</u>		<u>26,868</u>	
Creditors: amounts falling due within one year	10	<u>(8,831)</u>		<u>(14,708)</u>	
Net current assets			72,355		12,160
Total assets less current liabilities			<u>307,922</u>		<u>210,491</u>
Creditors: amounts falling due after more than one year	11		<u>(150,892)</u>		<u>(100,319)</u>
Net Assets			<u>157,030</u>		<u>110,172</u>
Income funds					
General Fund	12		94,655		107,122
Building and Refurbishment works			62,375		3,050
			<u>157,030</u>		<u>110,172</u>

For the year ending 31 March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities;

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- 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 30th June 2015.

C. Kimber

Trustee

Paul Carter

Trustee

PAUL CARTER

C. KIMBER

Communitywise
Notes to the accounts
For the year ended 31 March 2015

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 2015

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.

Communitywise
Notes to the accounts
For the year ended 31 March 2015

2 Incoming resources

	Unrestricted funds £	Restricted funds £	Total 2015 £	Total 2014 £
Incoming resources from generated funds				
Voluntary income				
Donations and gifts	7,554	46,695	54,249	11,299
Activities for generating funds				
Shop sales	34,279	0	34,279	36,078
Commercial lettings	2,568	0	2,568	0
Contributions from users	4,742	0	4,742	3,753
	41,589	0	41,589	39,831
Investment income				
Interest receivable	45	0	45	16
	45	0	45	16
Activities in furtherance of the charity's objects				
Charitable activities				
Lettings	43,311	0	43,311	42,527
Short courses	6,537	0	6,537	7,708
Membership	340	0	340	320
Grants	2,500	20,250	22,750	0
	52,688	20,250	72,938	50,555
Other incoming resources				
Sundry	1,204	0	1,204	1,083
	1,204	0	1,204	1,083
Total incoming resources	103,080	66,945	170,025	102,784

Communitywise
Notes to the accounts
For the year ended 31 March 2015

3 Resources expended

	Unrestricted funds £	Restricted funds £	Total 2015 £	Total 2014 £
Costs of generating funds				
Shop salaries	10,032	0	10,032	9,512
Shop heat and light	318	0	318	289
Shop rates	92	0	92	328
Shop insurance	309	0	309	272
Shop volunteer expenses	852	0	852	389
Chief executive salary	1,984	0	1,984	1,005
	13,587	0	13,587	11,795
Charitable activities				
Short courses - Tutors	3,185	0	3,185	3,617
Salaries and NIC	26,967	0	26,967	32,061
Telephone and postage	1,050	0	1,050	942
Printing, stationery and photocopier	1,929	0	1,929	2,623
Computer costs	515	0	515	3,207
Hospitality and resources	3,657	0	3,657	2,761
Depreciation	31,344	7,620	38,964	31,344
Rates and water	971	0	971	1,045
Cleaning and household	2,746	0	2,746	3,064
Light and heat	2,858	0	2,858	2,600
Insurance	2,784	0	2,784	2,447
Maintenance of building and equipment	5,842	0	5,842	2,981
Loan interest	6,936	0	6,936	6,989
Travelling	0	0	0	57
Legal and professional fees	13	7,739	7,752	3,528
Bank charges	6	0	6	54
Advertising	582	0	582	1,555
	91,385	15,359	106,744	100,875
Governance				
Accountancy	852	0	852	780
Chief executive salary	1,984	0	1,984	1,005
	2,836	0	2,836	1,785
Total resources expended	107,808	15,359	123,167	114,455

Communitywise
Notes to the accounts
For the year ended 31 March 2015

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 £7,937 (2014: £4,020) per annum.

5 Employees

	2015 Number	2014 Number
Direct charitable	5	5
Administrative	2	2
	7	7
Employment costs		
	2015 £	2014 £
Wages and salaries	38,449	41,414
Social security costs	2,518	2,170
	40,967	43,584

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

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 (2014: £0). 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.

Communitywise
Notes to the accounts
For the year ended 31 March 2015

8 Tangible fixed assets

	Freehold property £	Improvements to property £	Computer equipment £	Fixtures, fittings and equipment £	Total £
Cost					
As at 1 April 2014	135,750	286,290	6,411	14,186	442,637
Additions	0	76,200	0	0	76,200
As at 31 March 2015	135,750	362,490	6,411	14,186	518,837
Depreciation					
As at 1 April 2014	32,575	191,134	6,411	14,186	244,306
Charge for year	2,715	36,249	0	0	38,964
As at 31 March 2015	35,290	227,383	6,411	14,186	283,270
Net Book Value					
As at 31 March 2015	100,460	135,107	0	0	235,567
As at 1 April 2014	103,175	95,156	0	0	198,331

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

9 Debtors

	2015 £	2014 £
Other debtors	5,945	2,076
Prepayments and accrued income	7,777	3,093
	<u>13,722</u>	<u>5,169</u>

10 Creditors: amounts falling due within one year

	2015 £	2014 £
Charity bank loan	8,015	12,900
Accruals	816	1,808
	<u>8,831</u>	<u>14,708</u>

Communitywise
Notes to the accounts
For the year ended 31 March 2015

11 Creditors: amounts falling due after more than one year

	2015	2014
	£	£
Charity bank loan	150,892	100,319
Loan maturity analysis		
Debt due in one year or less	8,015	12,900
In more than two years but not more than five years	32,060	51,601
In more than five years	118,832	48,718
	158,907	113,219

12 Fund balances

	Balance at 1 April 2014 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2015 £
Unrestricted funds					
General fund	107,122	103,080	(107,808)	(7,739)	94,655
Restricted funds					
Building and Refurbishment works	3,050	66,945	(15,359)	7,739	62,375

13 Commitments under operating leases

At 31 March 2015 the company had annual commitments under non-cancellable operating leases as follows:

	2015	2014
	£	£
Expiry date:		
Within one year	0	0
Between two and five years	1,104	1,104
	1,104	1,104