

Charity Registration Number: 1082841
Company Registration Number: 4025310

Communitywise
Trustees' Report and Accounts
For the year ended
31 March 2018

SATURDAY



A44 *A7LC1AEP* #71
22/12/2018
COMPANIES HOUSE

Communitywise Legal and administrative information

Trustees	Mr P Carter Mr M Relf Miss S Smith Miss C Kimber Mr J Ayres Mr D Roberts Mrs S Roberts Miss C Winter
Secretary	Mrs S Relf
Chief Executive	Mrs M R Figgist
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 2018.

Governance Structure and Management

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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) (effective 1 January 2015).

Community Wise became a registered charity in the year 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 of the premises was purchased. Long engagement with the community, goodwill, experience, local knowledge and support provide social capital that has huge value.

Officer of Charity

Mrs M R Figgess

Chief Executive

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 J Ayres	
Mr D Roberts	
Mrs S Roberts	
Miss C Winter	

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.

The trustees are members of Living Stones Community Church or Mosaic Church.

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 Living Stones Community Church and Mosaic 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 *2017-2018*

The object of Community Wise is to help to facilitate vibrant community life for all through Christian faith in action. During the year ~~2016 to 2017~~ 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 60 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 50 young people aged 9-13 each week. Epilepsy Youth Sussex use the premises for their activities and support up to 25 young sufferers. A Pop Up cafe run by volunteers, takes place each Friday morning for those who live alone and a wholesome lunch provided. Over 20 different groups or agencies use the premises on a regular 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 three parent and toddler groups and an exercise group for new mothers. East Sussex County Council Family Conferencing Service used the premises on a regular basis. The premises are used regularly for activities for children and at weekends for family parties and children's birthdays.

To value individuals, identifying and responding to their needs

A large percentage of regular users are known by name by staff or volunteers and receive a personal welcome and interest in their life. A Chaplaincy Team provides a listening ear and welcome at several times during the week. 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 December to February Community Wise participated in the Eastbourne Night Shelter Scheme one evening and night per week by recruiting volunteers who provided evening meal, bed, breakfast and support to 30 individuals with an average of ten guests per week. Community Wise provides free English language lessons for beginners and we encourage members of the community to use their talents to teach others fine arts and craft activities. We also provide a free IT support service to help people make the most use of their smart phones, tablets and laptops. Up to 100 people took part in a variety of educational short courses.

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 and craft market was launched in April 2009 and has flourished since then, attended by an average of 350 people.

Communitywise Trustees' report (continued)

Premises

Since 2005/06, in stages, the premises have been renovated, repaired and modernised, including making them wheel-chair accessible. The refurbishment and renovation of a play area and wasted land at the rear of the property had been a longstanding ambition. The whole back area was in a dilapidated condition and deteriorating. Work to resurface the play area with an all-weather surface and line-marking the area began in January 2015. Part of the scheme included building a new classroom in wasted space and enlarging an existing small room. These new rooms have been in full use during 2016-17 and added much needed flexibility to the facilities. The work was almost completed by March 2016 with finishing touches being added during 2016-17.

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 generated a surplus on its unrestricted fund in the year of £5,269 compared to a surplus of £7,895 in the previous year.

Depreciation charges of £18,242 relating to the latest property improvements were set against the restricted funds set aside to cover the improvement works, leaving a balance of £55,182 at the year end.

Future Plans

The Trustees intend for the charity to continue and expand its services as opportunities allow during the forthcoming year. The addition of new community rooms and renovation of the enclosed play area at the back of property has created 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



Mr P Carter
Trustee

Dated: 20 December 2018

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 2018 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 144 of the Charities Act 2011 ("the Charities 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 145 of the Charities Act,
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities 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 130 of the Charities Act; and
 - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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: 20 December 2018

Communitywise
Statement of Financial Activities
Including Income and Expenditure Account
For the year ended 31 March 2018

	Notes	Unrestricted funds	Restricted funds	2018 £	2017 £
Incoming resources from generated funds					
Voluntary income		8,446	0	8,446	10,364
Activities for generating funds		31,355	0	31,355	35,781
Investment income		0	0	0	5
		39,801	0	39,801	46,150
Activities in furtherance of the charity's objects					
Charitable activities		67,952	0	67,952	57,467
Other incoming resources		1,428	0	1,428	1,776
Total incoming resources	2	109,181	0	109,181	105,393
Resources expended					
Costs of generating funds		15,917	0	15,917	15,843
Charitable activities		81,368	18,242	99,610	95,212
Governance costs		6,627	0	6,627	4,600
Total resources expended	3	103,912	18,242	122,154	115,655
Net (deficit)/income for the year		5,269	(18,242)	(12,973)	(10,262)
Fund balances at 1 April		73,702	73,424	147,126	157,388
Transfer between funds		0	0	0	0
Fund balances at 31 March		78,971	55,182	134,153	147,126

**Communitywise
Balance sheet
As at 31 March 2018**

	Notes	2018 £	2018 £	2017 £	2017 £
Fixed assets					
Tangible assets	8		245,095		261,209
Current assets					
Debtors	9	6,938		7,011	
Cash at bank and in hand		28,159		29,801	
		<u>35,097</u>		<u>36,812</u>	
Creditors: amounts falling due within one year	10	<u>(5,995)</u>		<u>(5,975)</u>	
Net current assets			29,102		30,837
Total assets less current liabilities			<u>274,197</u>		<u>292,046</u>
Creditors: amounts falling due after more than one year	11		<u>(140,044)</u>		<u>(144,920)</u>
Net Assets			<u>134,153</u>		<u>147,126</u>
Income funds					
General Fund	12		78,971		73,702
Building and Refurbishment works			55,182		73,424
			<u>134,153</u>		<u>147,126</u>

For the year ending 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

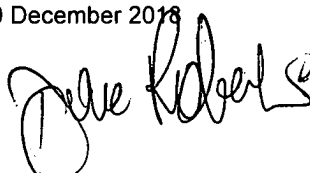
Directors' responsibilities;

- 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 20 December 2018



**P Carter
Trustee**



**D Roberts
Trustee**

Communitywise
Notes to the accounts
For the year ended 31 March 2018

1 Accounting policies

1.1 Basis of preparation

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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
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 2018

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 2018

2 Incoming resources

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Incoming resources from generated funds				
Voluntary income				
Donations and gifts	8,446	0	8,446	10,364
Activities for generating funds				
Shop sales	28,327	0	28,327	29,230
Commercial lettings	1,505	0	1,505	1,505
Contributions from users	1,523	0	1,523	5,046
	31,355	0	31,355	35,781
Investment income				
Interest receivable	0	0	0	5
	0	0	0	5
Activities in furtherance of the charity's objects				
Charitable activities				
Lettings	58,888	0	58,888	43,789
Short courses	6,826	0	6,826	10,968
Membership	180	0	180	210
Grants	2,058	0	2,058	2,500
	67,952	0	67,952	57,467
Other incoming resources				
Sundry	1,428	0	1,428	1,776
	1,428	0	1,428	1,776
Total incoming resources	109,181	0	109,181	105,393

Communitywise
Notes to the accounts
For the year ended 31 March 2018

3 Resources expended

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Costs of generating funds				
Shop salaries	8,036	0	8,036	9,968
Shop heat and light	407	0	407	408
Shop rates	670	0	670	664
Shop insurance	319	0	319	309
Shop volunteer expenses	698	0	698	734
Chief executive salary	5,787	0	5,787	3,760
	15,917	0	15,917	15,843
Charitable activities				
Short courses - Tutors	2,491	0	2,491	5,379
Salaries and NIC	32,397	0	32,397	28,535
Telephone and postage	648	0	648	582
Printing, stationery and photocopier	2,443	0	2,443	2,726
Computer costs	482	0	482	1,062
Hospitality and resources	2,614	0	2,614	2,959
Depreciation	14,824	18,242	33,066	31,134
Rates and water	297	0	297	778
Cleaning and household	4,036	0	4,036	3,674
Light and heat	3,666	0	3,666	3,675
Insurance	2,870	0	2,870	2,779
Maintenance of building and equipment	4,648	0	4,648	2,501
Loan interest	8,871	0	8,871	9,156
Travelling	0	0	0	79
Legal and professional fees	343	0	343	13
Bank charges	3	0	3	0
Advertising	735	0	735	180
	81,368	18,242	99,610	95,212
Governance				
Accountancy	840	0	840	840
Chief executive salary	5,787	0	5,787	3,760
	6,627	0	6,627	4,600
Total resources expended	103,912	18,242	122,154	115,655

Communitywise
Notes to the accounts
For the year ended 31 March 2018



4 Trustees

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

5 Employees

	2018 Number	2017 Number
Direct charitable	2	3
Administrative	2	2
	4	5

Employment costs

	2018 £	2017 £
Wages and salaries	45,700	42,035
Social security costs	6,307	3,988
	52,007	46,023

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 (2017: £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 2018

8 Tangible fixed assets

	Freehold property £	Improvements to property £	Computer equipment £	Fixtures, fittings and equipment £	Total £
Cost					
As at 1 April 2017	135,750	467,857	6,411	14,186	624,204
Additions	0	853	0	16,099	16,952
As at 31 March 2018	135,750	468,710	6,411	30,285	641,156
Depreciation					
As at 1 April 2017	40,720	301,678	6,411	14,186	362,995
Charge for year	2,715	26,326	0	4,025	33,066
As at 31 March 2018	43,435	328,004	6,411	18,211	396,061
Net Book Value					
As at 31 March 2018	92,315	140,706	0	12,074	245,095
As at 1 April 2017	95,030	166,179	0	0	261,209

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

9 Debtors

	2018 £	2017 £
Other debtors	4,936	1,820
Prepayments and accrued income	2,002	5,191
	6,938	7,011

10 Creditors: amounts falling due within one year

	2018 £	2017 £
Charity bank loan	5,155	5,135
Accruals	840	840
	5,995	5,975

Communitywise
Notes to the accounts
For the year ended 31 March 2018

11 Creditors: amounts falling due after more than one year

	2018	2017
	£	£
Charity bank loan	140,044	144,920
Loan maturity analysis		
Debt due in one year or less	5,155	5,135
In more than two years but not more than five years	20,620	20,540
In more than five years	119,424	124,380
	145,199	150,055

12 Fund balances

	Balance at 1 April 2017 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2018 £
Unrestricted funds					
General fund	73,702	109,181	(103,912)	0	78,971
Restricted funds					
Building and Refurbishment works	73,424	0	(18,242)	0	55,182

13 Commitments under operating leases

At 31 March 2018 the company had annual commitments under non-cancellable operating leases as follows:

	2018	2017
	£	£
Expiry date:		
Within one year	0	0
Between two and five years	1,104	1,104
	1,104	1,104