

EASTON COMMUNITY CENTRE
FINANCIAL STATEMENTS

31 MARCH 2019

Company Registration Number 06984309
Charity Number 1151133



EASTON COMMUNITY CENTRE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2019

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EASTON COMMUNITY CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ITS ADVISORS

YEAR ENDED 31 MARCH 2019

Charity Name	Easton Community Centre	
Company number	069684309	
Charity number	1151133	
Registered office and operational address	Easton Community Centre, Kilburn Street, Bristol, BS5 6AW	
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Patrick Winch Damon Rand Julia Thomas Tom Pyne Robyn Boden Anna Bryher Amelia Fletcher	
		resigned 20 December 2018
		appointed 20 April 2019
Key Management Personnel	Iris Partridge	Executive Officer
Bankers	The Co-operative Bank PLC, PO Box 250 Delf House Southway, Skelmersdale, WN8 6SZ	
Independent Examiners	Joanne Trowbridge MAAT Bristol Community Accountants CIC The Park, Daventry Road, Bristol, BS4 1DQ	

EASTON COMMUNITY CENTRE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2019

Easton Community Centre

The Trustees present the Report and Accounts for the year ended 31 March 2019 which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative information set out on page 1 forms part of this report. 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).

Legal Structure, Governance and Management

The organisation is a charitable company limited by guarantee, incorporated on 7 August 2009 and registered as a charity on 7 March 2013.

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and governed under its Articles of Association. The charitable company is bound by its Memorandum and Articles of Association.

Method of Recruiting and Appointing New Charity Trustees

The trustees form the Board which is the decision making body. Decisions are delegated to the Centre's Executive Officer. Appointment and election of Board members are carried out following the Articles of Association. New trustees may be elected at the Annual General Meeting or co-opted during the year. There shall be no less than three trustees and not more than fifteen including any co-optees. One third of trustees shall retire each year at the Annual General Meeting and can be re-appointed.

The Board meets at least bi-monthly to review the organisation's activities.

Detailed consideration of operation and policy may be carried out by sub-committees or working groups, which comprise a mix of Board members, co-op-tees and staff. These sub-committees or working groups submit recommendations to the full board of any decision made at their meetings.

Organisational structure

The day to day running of the company is undertaken by the executive office, Iris partridge, who reports to the trustees.

Risk Review

The trustees carry out an annual review of the risks faced and the procedures established to manage those risks. Internal risks are minimised by the implementation of effective internal control procedures, which ensure both appropriate authorisation of all transactions and projects and consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed for their continuing effectiveness.

Objectives and Activities for Public Benefit

The trustees confirm they have had due regard to the guidance given by the Charity Commission regarding Public Benefit, as required by the Charities Act 2011.

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1.To further or benefit the residents of the Easton area of Bristol and the surrounding neighbourhoods, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation or other leisure time occupation with the objective of improving the conditions of life for the residents.

2.To develop the capacity and skills of members of the socially and economically disadvantaged community of the Easton area of Bristol and the surrounding neighbourhoods in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.

The charity continues to meet its objectives by providing space and facilities to a wide range of individuals, community groups and voluntary organisations. Easton Community Centre is the heart of the community. It provides a secure, culturally diverse space which is accessible including a range of facilities and resources providing meeting space, a Café, services and access to education and training.

The main achievements and performance of the charity during the year

Easton Community Centre (ECC) in its current form is now in its 30th year and is used for a diverse range of activities. It is a hive of activity with predominantly local people being able to access services, leisure, printing and IT facilities as well as space hire. Activities also include classes in, for example, pilates, yoga, zumba, Street Dance and conversational ESOL. We also host a toddlers' group, sewing group and women's yoga. The centre is home to the Evergreens Club for older people, Easton Community Choir and Easton Co-op who all use this space on a weekly basis.

Spaces such as the hall are often hired out for events which include training courses, seminars and celebrations. The Centre organises and hosts many events e.g. children's parties, drama and art workshops, art exhibitions, and many more. We are actively seeking to work with more partners in our diverse community of interest. There are public access computers in the foyer which are used daily, free of charge by the public and provide a much needed resource for local residents and newcomers to the area.

Tenants who occupy office space in the building are mainly community sector organisations and statutory agencies. Our current tenants include The Brigstowe Project, Bristol Community Radio (BCFM), Up our Street and Raised in Bristol and, of course, Café des Amis, who continue to provide excellent food and drink in our downstairs cafe area.

The organisation's vision is for the Centre to be at the heart of the community providing a sustainable, useful, safe, welcoming, culturally diverse and accessible space, valued and used by the people of Easton and the surrounding areas. Our mission is to improve the quality of life for all those in our local community by promoting, enabling and facilitating inclusive activities which embrace and address the education, training, employment, welfare, health, social, cultural and recreational needs of the community. To assess how the Centre performs against its aims and mission and to review how we develop services, ECC undertakes public monitoring through the use of questionnaires. The feedback from these questionnaires has a direct bearing on strategic direction, activities, classes, services and improvements to the building. For instance, the establishment of a conversational ESOL group, a drama workshops for children and the availability of a small, low cost meeting space. Through feedback from users we identified the demand for improvements to our reception, toilets and courtyard, which have all been accomplished.

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Though it did not occur during financial year assessed here, ECC suffered significant fire and smoke damage in August 2019. Most of the damage is covered by insurance, however, there has been a significant impact on bookings and postponements of events. At the time of writing the work of restoring all of the centre still continues. On the plus side, we were able to have the whole of the atrium painted (due to the smoke damage) and introduce a new colour scheme.

Financial Review

As in previous years, this year our main source of independent income was gained through the renting of office space and hiring of rooms for classes, training and functions. We have largely operated at full tenancy of all our available office space, generating rental income of £66,601, which represents a 28% increase from 2018. Income from room hire was £40,871, up 13% from the previous year. A further £47,249 of our income was generated as a mix of restricted and unrestricted grants.

This means that as a going concern, ECC is now very nearly financially independent, though we still face the task of having to generate 20% of our income either from further income opportunities from room hire, tenancies and charitable donations. Our partnership and profit-share agreement with Raised in Bristol will generate additional income for ECC by the end of 2022.

The trustees acknowledge that restricted funds must be used for the purposes intended. Since the end of March 2019, the amount of unspent restricted funds has dropped to less than £14k and a commitment has been made to reduce this to zero by the end of the financial year 2019/20.

We were successful in obtaining the following restricted grant funding during the year:

- Awards For All (Big Lottery) - £10,000 – to pay for building security improvements and fixtures and fittings.
- Avon and Somerset Police - £3,000 – to establish a Roma Youth Group and install CCTV
- Clothworkers Grant - £10,000 – to pay for building improvements and IT equipment and installation
- Society of Merchant Ventures – £3,000 to pay for building improvements

At the year end, remaining funds of £592 of the previous years' Bristol City Council Active Neighbourhoods Grant' remained held by Easton Community Centre as well as £4,300 for the BCC Cycling Fund.

Reserves policy

The Board's intention continues to be the establishment of reserves of at least 3 months' operating costs, (roughly £38,000), however this has been difficult to achieve during the last year, as there have been many demands on available funds required to deal with a backlog of maintenance and various improvements to the building.

Risk Assessment

The Board recognises that the financial position of the organisation is still in a developmental stage and we are moving forward very cautiously to establish a sustainable financial footing in keeping with our Business Plan and aims and objectives. The Board understands the risks to the organisation.

Plans for the future

We have continued to concentrate our efforts on making ECC the best choice for local people to spend time to meet, celebrate, exercise, campaign and visit by identifying new sources of revenue and keeping the centre fully independent from statutory funding.

EASTON COMMUNITY CENTRE

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Over the past year, the charity has been in decisive discussions with Up Our Street (Easton and Lawrence Hill Neighbourhood Management) and Felix Road Adventure Playground Association (FRAPA), discussing plans to enter into a merger of assets with these two partner organisations. Ultimately this will mean that ECC will no longer be a lone entity, but part of a larger neighbourhood anchor organisation, able to provide many more functions than it is currently able to do.

We have been successful in securing a grant from the BCC Community Infrastructure Levy (CIL) fund to be able to improve the outside environment of the centre and provide some desperately needed safe cycle storage.

The Trustees continue to work to their "triple bottom line" objective i.e. achieving financial, social and environmental sustainability.

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Funds received as agent or funds held as custodian trustee

There are no assets, classes of assets or categories of assets held on behalf of other entities.

Statement of responsibilities of the Management Committee

The trustees who are also the charity trustees have prepared financial statements for the financial year, which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the net income or expenditure, of the charitable company for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company, and hence for taking reasonable steps for the prevention and detection of fraud and any other irregularities.

The trustees confirm that to the best of their knowledge there is no information relevant to the independent examination of which the examiners are unaware. The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant examination information and that this information has been communicated to the examiners.

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TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2019

Independent examiners

Joanne Trowbridge of Bristol Community Accountants CIC was appointed as the charitable company's independent examiner during the year. Joanne Trowbridge is a member the Association of Accounting Technicians.

Approved by the trustees on 12 December 2019

and signed on its behalf by 

Tom Pyne - Director

EASTON COMMUNITY CENTRE

INDEPENDENT EXAMINERS REPORT

YEAR ENDED 31 MARCH 2019

I report on the accounts of the company for the year ended 31st March 2019 which are set out on pages 8 to 15.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

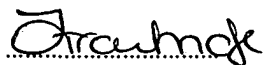
Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

Joanne Trowbridge MAAT



Bristol Community Accountants CIC
The Park
Daventry Road
Knowle Bristol BS4 1DQ

.....17/12/2019

EASTON COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2019

		Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	Note	£	£	£	£
Incoming and Endowments from:					
Donations and legacies	3	21,249	26,000	47,249	41,365
Charitable activities	4	109,357	-	109,357	89,164
Investments	5	-	-	-	9
Total Income		130,606	26,000	156,606	130,538
Expenditure On:					
Raising funds	7	1,680	-	1,680	122
Charitable activities	8	133,657	13,929	147,586	146,414
Other	9	238	-	238	-
Total Expenditure		135,575	13,929	149,504	146,536
Net income		(4,969)	12,071	7,102	(15,998)
Gross transfers between funds		9,073	(9,073)	-	-
Net movement in funds		4,104	2,998	7,102	(15,998)
Total funds brought forward		(30,934)	15,877	(15,057)	941
Total funds carried forward		(26,830)	18,875	(7,955)	(15,057)

All of the activities of the charity are classed as continuing

The notes on pages 10 to 16 form part of these financial statements

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

Details of the allocation of 2018 total funds between unrestricted and restricted are shown in note 19

EASTON COMMUNITY CENTRE

BALANCE SHEET

YEAR ENDED 31 MARCH 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible fixed assets	16	78,616	80,360
Current assets			
Debtors	13	7,055	17,825
Cash at bank and in hand		307	172
<i>Total current assets</i>		<u>7,362</u>	<u>17,997</u>
Creditors : Amounts falling due within one year	14	(48,365)	(52,818)
<i>Net current assets or liabilities</i>		<u>(41,003)</u>	<u>(34,821)</u>
Creditors : Amounts falling due after one year		(45,568)	(60,596)
<i>Total net assets or liabilities</i>		<u><u>(7,955)</u></u>	<u><u>(15,057)</u></u>
The Funds of the Charity	17		
Restricted funds		18,875	15,877
Unrestricted funds		(26,830)	(30,934)
		<u><u>(7,955)</u></u>	<u><u>(15,057)</u></u>

The directors are satisfied that the company is 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 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

These financial statements were approved by the trustees on 12/12/19 and are signed on their behalf by:


Tom Pyne- Director

The notes on pages 10 to 16 form part of these financial statements

EASTON COMMUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019

1 Basis of Preparation

- a) These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2015, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011 and the Companies Act 2006.

- b) The accounts have been prepared on the assumption that the charitable company is able to continue as a going concern, which the trustees consider appropriate, having considered the progress that has been made in identifying additional sources of income and the continued ability of the charity to satisfy its creditors and funders. There are no material uncertainties about the charitable company's ability to continue as a going concern at this time.

- c) The charity meets the definition of a public benefit entity as defined by FRS 102.

2 Accounting Policies

- a) Income from donations is included in income when these are receivable, except as follows:

i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.

ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

- b) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

- c) Expenditure is allocated where the costs relate directly to that activity. Support costs have been allocated on the basis of the resources used on the particular activity.

- d) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 25% per annum on a straight line basis

Property improvements - over the period of the lease

- e) Unrestricted funds are available to spend on activities that further any of the purposes of the charitable company. Designated funds are unrestricted funds of the charitable company which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charitable company's work or for specific projects being undertaken by the charitable company.

- f) The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

- g) The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Pension costs charged in the financial statements represent the contribution payable by the charitable company during the year.

EASTON COMMUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019

Income and Endowments From:

3 Donations and Legacies	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£
Donations	443	-	443	155
Fundraising	6,841	-	6,841	-
Grants:				
Big Lottery	-	10,000	10,000	-
Avon & Somerset Police Community Trust	-	3,000	3,000	-
Clothworkers Foundation Grant	-	10,000	10,000	-
Society of Merchant Venturers	-	3,000	3,000	-
Quartet	-	-	-	5,000
Bristol City Council	13,965	-	13,965	36,210
	<u>21,249</u>	<u>26,000</u>	<u>47,249</u>	<u>41,365</u>

During the year, no material donations were received from trustees or other related parties (2018:£nil)

4 Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£
Rental income	66,601	-	66,601	51,934
Room hire	40,871	-	40,871	36,040
Other	1,885	-	1,885	1,190
	<u>109,357</u>	<u>-</u>	<u>109,357</u>	<u>89,164</u>

5 Investment Income	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£
Bank Interest	-	-	-	9
	<u>-</u>	<u>-</u>	<u>-</u>	<u>9</u>

EASTON COMMUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019

Expenditure on:

6 Raising funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Fund raising	1,680	-	1,680	122

7 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Wages, salaries & other costs	57,031	-	57,031	52,981
Subcontractors	13,492	1,712	15,204	20,708
Premises costs	17,845	-	17,845	15,728
Rates and insurance	3,934	-	3,934	3,011
Utilities	10,495	-	10,495	13,582
Office costs	4,333	-	4,333	5,477
Professional fees and subscriptions	13	-	13	11,165
Other costs	2,649	-	2,649	2,196
Refurbishment costs	5,491	7,576	13,067	-
Activities	1,828	-	1,828	-
Active Neighbourhood project costs	-	1,436	1,436	1,659
Stop Smoking project costs	6,940	3,205	10,145	12,917
Depreciation	4,744	-	4,744	5,755
Bad debt written off	3,963	-	3,963	-
Independent examiner's fee:				
for independent examination	355	-	355	900
for preparation of statutory accounts	544	-	544	335
	133,657	13,929	147,586	146,414

8 Other

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Trustee board meetings	238	-	238	-
	238	-	238	-

9 Net incoming resources for the year

This is stated after charging:

	2019 £	2018 £
Depreciation	4,744	5,755
Independent Examiner's Fees:		
for independent examination	355	900
for preparation of statutory accounts	544	335

EASTON COMMUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019

10 Staff costs and numbers

The aggregate payroll costs were:

	2019	2018
	£	£
Wages and Salaries	56,172	51,314
Social Security Costs	-	-
Pension Costs	619	513
	<u>56,791</u>	<u>51,827</u>

No employee received emoluments of more than £60,000 (2018: £Nil)

The average monthly head count was 3 staff (2018: 3 staff)

The total number of staff (headcount) during the year was 9 (2018 - 9)

The trustees consider the key management personnel to be themselves along with the executive officer. Total benefits received during the year were £19,102(2018: £14,354)

11 Related party transactions

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2018: £nil) neither were they reimbursed expenses during the year (2018: £nil). No charity trustee received payment for professional or other services supplied to the charity (2018: £nil).

There were no other related party transactions during the year.

12 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

13 Debtors

	2019	2018
	£	£
Trade debtors	6,987	12,408
Other debtors and prepayments	68	5,417
	<u>7,055</u>	<u>17,825</u>

14 Creditors

	2019	2018
	£	£
Bank Loans and overdrafts	6,366	1,600
Trade creditors	16,797	21,006
Other creditors	4,108	9,142
Tax and social security	388	-
Accruals and deferred income	4,274	3,234
Loans for nursery refurbishment	16,432	17,836
	<u>48,365</u>	<u>52,818</u>

EASTON COMMUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS
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Creditors: Amounts falling due after more than one year	2019 £	2018 £
Loans for nursery refurbishment	45,568	60,596

15 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

16 Tangible fixed assets

	Leasehold Improvements £	Equipment £	Total £
Cost			
At 1 April 2018	89,501	3,037	92,538
Additions	3,000	-	3,000
At 31 March 2019	92,501	3,037	95,538
Depreciation			
At 1 April 2018	9,260	2,918	12,178
Charge for the year	4,625	119	4,744
At 31 March 2019	13,885	3,037	16,922
Net book value			
At 31 March 2019	78,616	-	78,616
At 31 March 2018	80,241	119	80,360

17 Movement in funds

	At 01-Apr 2018 £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Mar 2019 £
Restricted funds					
Active Neighbourhood	2,028	-	(1,436)	-	592
Cycling Project	4,300	-	-	-	4,300
Stop Smoking	8,790	-	(3,205)	(5,585)	-
Creche fund	759	-	(759)	-	-
Big Lottery	-	10,000	-	-	10,000
Avon & Somerset Police Community Trust	-	3,000	(1,712)	(488)	800
Clothworkers Foundation Grant	-	10,000	(3,817)	(3,000)	3,183
Society of Merchant Venturers	-	3,000	(3,000)	-	-
	15,877	26,000	(13,929)	(9,073)	18,875
Unrestricted Funds	(30,934)	130,606	(135,575)	9,073	(26,830)
Total funds	(15,057)	156,606	(149,504)	-	(7,955)

The transfer of funds from the Clothworkers Foundation grant to the unrestricted fund, represents the capital costs relating to leasehold improvements.

EASTON COMMUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019

The transfer of funds from the BCC Stop Smoking fund to the unrestricted fund, is due to the fund being identified as unrestricted.

The transfer of funds from the Avon & Somerset Police Community Trust to the unrestricted fund, is to cover rental costs provided by ECC.

Purpose of restricted funds

The Active Neighbourhood fund represents the third year of grant income from Bristol City Council in relation to the Active Neighbourhood Transport Grant scheme. The grant was given to fund a project promoting cycling amongst inner city residents, in particular those of black and minority ethnic backgrounds as well as more senior residents. Easton Community Centre is the lead organisation in this project.

Stop Smoking - funds from Bristol City Council as part of their inner city health improvement team to tackle the issue of high levels of smoking in certain ethnic communities.

Creche Fund - funds received from Marks and Spencer to help with the expenditure incurred in making improvements to the Centre to run a nursery.

Cycling Fund - funds were received from Bristol City Council to enable the centre to offer bikes for hire and cycling training to members of the community.

Clothworkers Foundation - Towards the refurbishment of the hall and toilets and purchase of digital and IT equipment.

Awards For All (Big Lottery) - Building security improvements and fixtures and fittings.

Avon and Somerset Police - Establish a Roma youth group and install CCTV.

Society of Merchant Venturers - Building improvement.

18 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	78,616	-	78,616
Current assets	(11,513)	18,875	7,362
Current liabilities	(93,933)	-	(93,933)
	<u>(26,830)</u>	<u>18,875</u>	<u>(7,955)</u>

EASTON COMMUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019

19 Analysis of charitable funds - previous year, as required by paragraph 4.2. of the SORP

	Unrestricted Funds	Restricted Funds	Total Funds 2018
	£	£	£
Incoming and Endowments from:			
Donations and legacies	18,605	22,760	41,365
Charitable activities	89,124	40	89,164
Investments	9	-	9
Total income	107,738	22,800	130,538
Expenditure On:			
Raising Funds	122	-	122
Charitable activities	131,838	14,576	146,414
Total expenditure	131,960	14,576	
Net Income	(24,222)	8,224	(15,998)
Net movement in funds	(24,222)	8,224	(15,998)
Transfer between funds	-	-	-
Total funds brought forward	(6,712)	7,653	941
Total funds carried forward	(30,934)	15,877	(15,057)