


# **EASTON COMMUNITY CENTRE FINANCIAL STATEMENTS**

**31 MARCH 2018**

**Charity Number 1151133  
Company Number 06984309**

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# **EASTON COMMUNITY CENTRE**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2018**

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# **EASTON COMMUNITY CENTRE**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2018**

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The Trustees present their report and financial statements for the year ended 31 March 2018.

Reference and administrative information set out on page 6 forms part of this report. The financial statements comply with current statutory requirements and the Memorandum and Articles of Association.

### **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.

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 fewer 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 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.

#### **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**

#### **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.

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

# **EASTON COMMUNITY CENTRE**

## **TRUSTEES' ANNUAL REPORT**

### **YEAR ENDED 31 MARCH 2018**

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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.

### **ACHIEVEMENTS AND PERFORMANCE**

The Centre is 28 years old and is used for a diverse range of activities. There are regular weekly classes and activities, for example, pilates, yoga, zumba, street dance, toddler group and conversational ESOL. We also host classes in beginners' cycling, sewing, women's yoga and ECC is home to the Evergreens Club for older people, Easton Community Choir, Easton Food Assembly and Easton Co-op who all use this space on a weekly basis.

Spaces such as the hall are often hired for events which include training courses, seminars and celebrations. The Centre organises and hosts 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. There are six 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 City Council Inner City Health Trainers, Milestones Trust, Bristol Somali Forum and Easton Energy Group. Café des Amis continue to provide excellent food and drink in our downstairs cafe area, and BCFM Radio broadcast from their studios here every day. We also welcomed our newest tenant, the new Raised in Bristol nursery, which opened in Jan 2018 and is going from strength to strength.

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.

Easton's mission is to promote, enable and facilitate inclusive activities which embrace and address the education, training, employment, welfare, health, social, cultural and recreational needs of the local community – to improve the quality of life for all those in its community. To assess how the Centre performs against its aims and mission and to review how we develop services, Easton Community Centre undertakes public monitoring through the use of questionnaires. The feedback from these questionnaires has a direct bearing on strategic direction, activities, classes and improvements to the building. For instance, conversational ESOL and drama workshops for children.

Through feedback from users we identified the demand for improvements to our reception area, toilets and courtyard, which have all been accomplished. We also have a clearer idea of what resources would be useful, one of which is local and affordable childcare provision. To this end part of the building was converted to open a nursery, which opened in January 2018.

# **EASTON COMMUNITY CENTRE**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2018**

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### **FINANCIAL REVIEW**

During this year our main source of independent income was 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 £51,934. Income from room hire was £36,040. A further £36,210 of our income continued in the form of grant funding from Bristol City Council, however, this funding has now finished and we are no longer able to rely on statutory funding.

The biggest change over the past year has been the granting of a 30-year lease from Bristol City Council (BCC), which was put in place in September 2017. While this has meant that we are financially independent from BCC, we are now in a position to invest in the building itself and develop plans for the future of the building in a way that best serves the local community. Though we are still a way away from rebuilding a meaningful amount of reserves, the management team are working hard at providing a sufficiently high income stream to cover the day-to-day running of the Centre at the same time as providing important specific, grant funded community projects.

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

Quartet Community Foundation - £5,000 – to cover legal and professional fees

Bristol City Council - £4,260 funding for our BAME cycling project

Bristol City Council - £18,500 towards our Stop smoking project

At the year end, funds of £2,028 of the previous years' Bristol City Council Active Neighbourhoods Grant remained. Easton Community Centre works in conjunction with the BCC Health Trainers Team to promote active neighbourhoods and also £8,790 from the same team's Stop Smoking Fund.

### **Reserves policy**

The Board's intention continues to be the establishment of reserves of at least 6 months' operating costs, (roughly £75,000) 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. The addition of the nursery should help with maintaining and increasing reserves.

Free reserves are currently £30,934 'overdrawn'. The Trustees have been mindful of this in planning for the future. Office space has been reconfigured to take on new long-term tenants, including BCFM Radio, and the nursery providers 'Raised in Bristol' opened their nursery in January 2018. With these in place, and a new long lease agreed with Bristol City Council the Trustees are confident that the Centre can continue to build on recent achievements, and regain a solid financial footing.

### **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.

# **EASTON COMMUNITY CENTRE**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2018**

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### **Plans for the future**

As stated above, the charity has now been able to secure a 30-year lease for the building with Bristol City Council.

We are reviewing the use of space in the building and will continue to concentrate on improving the Centre's scope and reach after the nursery opens in Jan 2018.

Despite some significant progress, we still require much needed investment in updating our IT and telephone system as well as our door and entry systems.

The need for keeping up to date with good practice and changing requirements has helped us to identify policies and procedures which require updating, and we are working on these and hope to complete them within the next year.

We are setting up a User's Group which will consist of tenants, stakeholders and users who will help the charity improve the activities on offer, identify needs and keep us engaged with the communities in the area.

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

### **RESPONSIBILITIES OF THE TRUSTEES**

The trustees (who are also directors of Easton Community Centre for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in business.

# **EASTON COMMUNITY CENTRE**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2018**


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The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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 other irregularities.

### **Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed by order of the trustees



.....

Tom Pyne

# **EASTON COMMUNITY CENTRE**

## **REFERENCE & ADMINISTRATIVE INFORMATION**

**YEAR ENDED 31 MARCH 2018**

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**Company number:** 06984309

**Charity number:** 1151133

**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

(Appointed July 2017)

Anna Wood-McMullen

Madeline Mary Collins

(Resigned September 2017)

### **Registered office and operational address**

Easton Community Centre

Kilburn Street

Bristol

BS5 6AW

### **Independent examiner**

Neil Kingston FCA

Burton Sweet Chartered Accountants

The Clock Tower

5 Farleigh Court

Old Weston Road

Flax Bourton

Bristol BS48 1UR

### **Bankers**

The Co-operative Bank plc

PO Box 250 Delf House

Southway

Skelmersdale

WN8 6SZ

**EASTON COMMUNITY CENTRE**  
**INDEPENDENT EXAMINER'S REPORT**  
**YEAR ENDED 31 MARCH 2018**

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I report on the accounts of the company for the year ended 31 March 2018.

**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.

  
Neil M Kingston FCA  
Burton Sweet  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Date: 23.11.18

# **EASTON COMMUNITY CENTRE**

## **STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)**

**YEAR ENDED 31 MARCH 2018**

		Unrestricted funds	Restricted funds	Total funds 2018	Total funds 2017
	Note	£	£	£	£
<b>Income from:</b>					
Donations	2	18,605	22,760	41,365	59,532
Charitable activities	3	89,124	40	89,164	88,804
Investment income		9	-	9	-
<b>Total income</b>		<b>107,738</b>	<b>22,800</b>	<b>130,538</b>	<b>148,336</b>
<b>Expenditure on:</b>					
Raising funds		122	-	122	1,615
Charitable activities	4	131,838	14,576	146,414	145,729
<b>Total expenditure</b>		<b>131,960</b>	<b>14,576</b>	<b>146,536</b>	<b>147,344</b>
<b>Net income/(expenditure)</b>	5	<b>(24,222)</b>	<b>8,224</b>	<b>(15,998)</b>	<b>992</b>
<b>Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total funds at 1 April</b>		<b>(6,712)</b>	<b>7,653</b>	<b>941</b>	<b>(51)</b>
<b>Total funds at 31 March</b>	13	<b>(30,934)</b>	<b>15,877</b>	<b>(15,057)</b>	<b>941</b>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

Comparative fund balances are shown in note 8

**The notes on pages 10 to 17 form part of these financial statements**

# EASTON COMMUNITY CENTRE

## BALANCE SHEET

AS AT 31 MARCH 2018

	Note	2018 £	£	2017 £
<b>Fixed assets</b>				
Tangible assets	10		80,360	5,676
			80,360	5,676
Stock		-		161
Debtors	11	17,825		17,188
Cash at bank		172		1,192
		17,997		18,541
<b>Creditors : Amounts falling due within one year</b>	12	(52,818)		(23,276)
Net current assets			(34,821)	(4,735)
<b>Creditors: Amounts falling due after more than one year</b>	12		(60,596)	-
<b>Net assets</b>			(15,057)	941
<b>Funds</b>				
Unrestricted funds	14		(30,934)	(6,712)
Restricted funds	14		15,877	7,653
			(15,057)	941

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

### Directors' responsibilities

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

These financial statements were approved by the trustees on 23 November 2018 and are signed on their behalf by:



Trustee

Tom Pyne

The notes on pages 10 to 17 form part of these financial statements

**EASTON COMMUNITY CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2018**

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**1 Accounting policies**

- a) The financial statements have been prepared under the historical cost convention. The financial statements have been prepared under the 'small companies' provisions of the Companies Act 2006 and in accordance with the Financial Reporting Standard FRS102 and the Charities Statement of Recommended Practice (SORP FRS102) based thereon.

The charity is a public benefit entity as defined under FRS102.

There are no material uncertainties affecting the ability of the charity to continue as a going concern. The charity is currently converting part of its premises to become a nursery, which, based on forecasting work it has undertaken should increase the use of the centre and provide additional income, to ensure the viability of the centre for years to come.

- b) All income is included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Gifts of food and clothing for the charity are included at an estimate of fair value and are recognised when distributed. No amounts are included in the financial statements for services donated by volunteers. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation and allocated to the same fund as the original donation.

Grants, including grants for fixed assets, are recognised within the accounts as they become receivable. Grants received in the accounting period in respect of future accounting periods are deferred until those periods. All material grants are disclosed in accordance with the Statement of Recommended Practice.

- c) Expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs that relate to the category. Expenditure includes attributable VAT which cannot be recovered.

Raising funds represent those costs related to events intended to raise funds for the charity rather than in furtherance of its charitable purposes.

- c) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity. Associated costs are included within support costs.

- d) Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition.

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

Equipment - 25% per annum on a straight line basis

Property improvements - over the period of the lease

- e) Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value. Items donated for resale or distribution, are not included in the financial statements until they are sold or distributed.

- f) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

**EASTON COMMUNITY CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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- g) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.
- h) Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.
- i) Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.
- j) Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2 Income from donations**

	Unrestricted funds £	Restricted funds £	Total funds 2018 £	Total funds 2017 £
Donations	155	-	155	1,732
Grants:				
Quartet	5,000	-	5,000	-
Bristol City Council	13,450	22,760	36,210	57,800
	<u>18,605</u>	<u>22,760</u>	<u>41,365</u>	<u>59,532</u>

During the year, no material donations were received from trustees or other related parties (2017: £nil)

**EASTON COMMUNITY CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**3 Income from charitable activities**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds 2018 £</b>	<b>Total funds 2017 £</b>
Rental income	51,934	-	51,934	48,476
Room hire	36,040	-	36,040	37,152
Café income	-	-	-	56
Other	1,150	40	1,190	3,120
	<b>89,124</b>	<b>40</b>	<b>89,164</b>	<b>88,804</b>

**4 Expenditure on charitable activities**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds 2018 £</b>	<b>Total funds 2017 £</b>
Wages, salaries & other staff costs	52,981	-	52,981	67,261
Subcontractors	20,708	-	20,708	23,460
Premises costs	15,728	-	15,728	12,228
Rates and insurance	3,011	-	3,011	3,638
Utilities	13,582	-	13,582	8,563
Office costs	5,477	-	5,477	3,207
Professional fees and subscriptions	11,165	-	11,165	1,358
Other costs	2,196	-	2,196	5,113
Provision for doubtful debts	-	-	-	(1,833)
Active Neighbourhood costs	-	1,659	1,659	2,074
Community garden costs	-	-	-	3,779
Stop smoking project costs	-	12,917	12,917	15,564
Depreciation	5,755	-	5,755	118
Independent examiner's fee:				
for independent examination	900	-	900	875
for preparation of statutory accounts	335	-	335	324
	<b>131,838</b>	<b>14,576</b>	<b>146,414</b>	<b>145,729</b>

**EASTON COMMUNITY CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**5 Net income/(expenditure) for the year**

This is stated after charging:

	2018 £	2017 £
Depreciation	5,755	118
Independent examiner's fee:		
for independent examination	900	875
for preparation of statutory accounts	335	324
Trustees' remuneration	-	-
Trustees' expenses	-	-
	<u>5,755</u>	<u>1,317</u>

**6 Staff costs and numbers**

The aggregate payroll costs were:

	2018 £	2017 £
Wages and salaries	51,314	55,753
Social security costs	-	-
Pension costs	513	-
	<u>51,827</u>	<u>55,753</u>

No employee received emoluments of more than £60,000.

No expenses were claimed or waived by trustees in the current or previous period.

**7 Staff costs and numbers (continued)**

The average weekly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2018 No.	2017 No.
Administration staff	3	3
	<u>3</u>	<u>3</u>

The total number of staff (headcount) during the year was 9 (2017 - 9).

The trustees consider the key management personnel to be themselves along with the CEO, Centre Manager and Finance Officer. Total benefits received during the year were £31,460. (2017: £33,874)

**EASTON COMMUNITY CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2018**

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**8 Comparative fund balances**

	Unrestricted funds £	Restricted funds £	Total funds 2017 £
<b>Income from:</b>			
Donations	38,532	21,000	59,532
Charitable activities	88,804	-	88,804
<b>Total income</b>	<b>127,336</b>	<b>21,000</b>	<b>148,336</b>
<b>Expenditure on:</b>			
Raising funds	1,615	-	1,615
Charitable activities	124,071	21,658	145,729
<b>Total expenditure</b>	<b>125,686</b>	<b>21,658</b>	<b>147,344</b>
<b>Net income/(expenditure)</b>	<b>1,650</b>	<b>(658)</b>	<b>992</b>
<b>Transfers between funds</b>	<b>(39)</b>	<b>39</b>	<b>-</b>
<b>Total funds at 1 April</b>	<b>(8,323)</b>	<b>8,272</b>	<b>(51)</b>
<b>Total funds at 31 March</b>	<b>(6,712)</b>	<b>7,653</b>	<b>941</b>

**9 Taxation**

The charity is exempt from corporation tax on its charitable activities.

**EASTON COMMUNITY CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2018**

**10 Tangible fixed assets**

	<b>Leasehold Improvements</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2017	9,062	3,037	12,099
Additions	80,439	-	80,439
At 31 March 2018	<u>89,501</u>	<u>3,037</u>	<u>92,538</u>
<b>Depreciation</b>			
At 1 April 2017	3,624	2,799	6,423
Charge for the year	5,636	119	5,755
At 31 March 2018	<u>9,260</u>	<u>2,918</u>	<u>12,178</u>
<b>Net book value</b>			
At 31 March 2018	<u>80,241</u>	<u>119</u>	<u>80,360</u>
At 31 March 2017	<u>5,438</u>	<u>238</u>	<u>5,676</u>

**11 Debtors**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade debtors	12,408	15,714
Other debtors and prepayments	5,417	1,474
	<u>17,825</u>	<u>17,188</u>

**12 Creditors: Amounts falling due within one year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	1,600	-
Trade creditors	21,006	10,273
Other creditors	9,142	8,670
Tax and social security creditor	-	410
Accruals and deferred income	3,234	3,923
Loans for nursery refurbishment	17,836	-
	<u>52,818</u>	<u>23,276</u>
<b>Creditors: Amounts falling due after more than one year</b>		
Loans for nursery refurbishment	<u>60,596</u>	<u>-</u>

**EASTON COMMUNITY CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**13 Movement in funds - current year**

	<b>1 April 2017 £</b>	<b>Income £</b>	<b>expenditure £</b>	<b>Transfers £</b>	<b>31 March 2018 £</b>
<b>Unrestricted funds</b>	(6,712)	107,738	(131,960)	-	(30,934)
<b>Restricted funds</b>					
Active Neighbourhood	3,687	-	(1,659)	-	2,028
Cycling project	-	4,300	-	-	4,300
Stop Smoking	3,207	18,500	(12,917)	-	8,790
Creche fund	759	-	-	-	759
	<u>7,653</u>	<u>22,800</u>	<u>(14,576)</u>	<u>-</u>	<u>15,877</u>
	<u>941</u>	<u>130,538</u>	<u>(146,536)</u>	<u>-</u>	<u>(15,057)</u>

**Movement in funds - prior year**

	<b>1 April 2016 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Transfers £</b>	<b>31 March 2017 £</b>
<b>Unrestricted funds</b>	(8,323)	127,336	(125,686)	(39)	(6,712)
<b>Restricted funds</b>					
Active Neighbourhood	3,261	2,500	(2,074)	-	3,687
Community Garden	1,240	2,500	(3,779)	39	-
Stop Smoking	3,771	15,000	(15,564)	-	3,207
Creche Fund	-	1,000	(241)	-	759
	<u>8,272</u>	<u>21,000</u>	<u>(21,658)</u>	<u>39</u>	<u>7,653</u>
	<u>(51)</u>	<u>169,336</u>	<u>(169,002)</u>	<u>-</u>	<u>8,594</u>

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 background as well as more senior residents. Easton Community Centre is the lead organisation in this project.

Community Garden - one -off grants from Quartet Foundation and the DCMS Pocket Parks project to transform the derelict garden into a space in which the public feel safe to enter and use  
 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 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.

**EASTON COMMUNITY CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2018**

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**14 Analysis of net assets**

	<b>Tangible fixed assets</b>	<b>Other net assets</b>	<b>Total 2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>	80,360	(111,294)	(30,934)
<b>Restricted funds</b>			
Active Neighbourhood	-	2,028	2,028
Community Garden	-	4,300	4,300
Stop Smoking	-	8,790	8,790
Creche fund		759	759
	-	15,877	15,877
	<u>80,360</u>	<u>(95,417)</u>	<u>(15,057)</u>

**Analysis of net assets - prior year**

	<b>Tangible fixed assets</b>	<b>Other net assets</b>	<b>Total 2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>	5,676	(12,388)	(6,712)
<b>Restricted funds</b>			
Active Neighbourhood	-	3,687	3,687
Community Garden	-	-	-
Stop Smoking	-	3,207	3,207
Creche Fund	-	759	759
	-	7,653	7,653
	<u>5,676</u>	<u>(4,735)</u>	<u>941</u>