

2542176

**Southville Community Development Association**

**Accounts for the year ending**

**31<sup>st</sup> March 2005**



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COMPANIES HOUSE 26/01/2006

## Progress during the year

After over ten successful years as Centre Manager and Chief Executive, Elaine Flint left in December 2004 to run the Bristol Area Community Enterprise Network. Gill Loats joined us in February 2005 and made a considerable impact on urgent needs before she left in September 2005. Anne Malindine joined us in October 2005, initially with a year's contract.

This has been a successful and difficult year. Successes include the Monday Older People's Daycare Group, which is working more closely with the Health and Social Services Dept, funded under Fair Access to Care, with group members being assessed and referred as having a high level of need for daycare. It has been a challenge to adjust to the higher level of support that is needed but we are managing to meet these new demands and still provide friendly one-to-one attention to all the users. Work with older people in the community also continued with a programme of weekly guided walks and we have learnt that we have been awarded £5000 from Awards for All to continue into 2006 with 40 walks programmed. Another lottery funded project called Home Front Recall recorded memories of Bedminster and Redcliffe in the 1940s and then using equipment which now belongs to the SCDA, including I-packs, GPS and headsets, visitors can wander the streets and hear of events 60 years ago on the very sites where they happened. More routes are planned.

The Southville Centre has continued to thrive with an extremely successful year for its services and activities. The Oasis Café has been very busy catering for user groups, conferences, weddings and local customers. High quality childcare has been provided by First Steps Nursery which has maintained its excellent reputation even through several staff changes and some difficult times. There is now a new and determined management team in place with a newly formed Parent Support Group and the Nursery is finishing the year in much better shape than it has been for a while. The After School Club and Holiday Play Scheme continues to provide good child care for parents and we are pleased that Sally Davies has returned to work after a long period of illness.

Creative arts projects include being a key venue for the third annual Arts Trail in May, working with park groups on their park events and helping the steering group for the trail to become a separate voluntary organisation. This illustrates an important part of our community development practice which is often to initiate and frequently to support.

The Sustainable Southville Project continues to grow and gain strength and is now well regarded as an exemplar project in Bristol and achieved international recognition with the visit of delegates to the European Cities Sustainability Forum in October 2005. Apart from one part-time worker, all the activities are

undertaken by volunteers and include, green spaces renaissance, a recycling group, a local food week for the second year, a wildlife group, an annual front garden competition and the Southville Centre hosts the weekly distribution of about 100 organic fruit and veg boxes.

With the increasing level of activity of the Association, the level of core funding continues to cause it concern. It is only with the continued support and loyalty of paid workers and volunteers that this level of activity at the Southville Centre and of the Association in its wider community development role can be maintained.

## **Reserves Policy and Risk Management**

The Trustees are maintaining a level of Designated Funds necessary to meet the requirements of any staff redundancy costs, particularly as SCDA has a number of full-time staff in post with between 7 and 10 years' service. The level of unrestricted general reserves in 2004/5 is £21,086. This is still a low level of reserves compared to the monthly wage bill of £25,000. The Trustees aim to achieve an unrestricted reserve equivalent to 3 months' salary costs.

The greatest risk to the Association is its reliance on key volunteers and key staff, particularly at a managerial level. This is understood by Trustees and will be taken into account when considering future staffing models as the funds become available to put them in place.

The Trustees are satisfied that all operational systems are in place to ensure sound governance of the Association and this has been upheld in the monitoring undertaken by our funding bodies.

## **Conclusion**

In preparing the attached accounts, the Trustees consider that the charity has:

- Used suitable accounting policies and applied them consistently.
- Made judgements and estimates that are reasonable and prudent.
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- Has prepared the accounts under the historical cost convention, in accordance with applicable accounting standards, following the

recommendations Statement of Recommended Practice:Accounting by Charities.

The Trustees have responsibility for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable it to ensure that the financial statements comply with the Companies Act 1985. They also have responsibility for safeguarding the assets of the charity and for taking reasonable steps to prevent and detect fraud and other irregularities.

## **The Trustees**

The Trustees constitute directors of SCDA for the purposes of the Companies Act 1985 and the trustees of the charity for the purposes of the Charities Act 1993. There are up to twelve Trustees elected by the SCDA membership at the Annual General Meeting. One third of the serving Trustees come up for election each year. The following members were in office at 31<sup>st</sup> March 2005 and served throughout the year:

Ben Barker, Eric Booth, Roger Cleeves, Pamela Connor, Annie Cooper, Billy Forsythe, Gee Gourlay, Tracy Hall, Doreen Kerr, Sophia Richards, Linda Salter, Matthew Symonds.

No Trustees received any remuneration for services as members of SCDA Management Committee, or for expenses.

No Trustees had any beneficial interest in any contract with SCDA.

## **Senior Executive**

Company Secretary and Centre Manager – Elaine Flint until December 2004 and then Gill Loats from February 2005-11-14

Café Manager – Pat Biggs

Nursery Manager – Paula Thompson

## **Employees**

SCDA has 33 full and part-time staff at 31<sup>st</sup> March 2005. Recruitment of staff follows our Equal Opportunities Policy and all staff have job descriptions and contracts of employment.

## **Legal Status**

SCDA is a registered charity no. 1000544. It is also a Company Limited by Guarantee no. 2542176.

**Bankers**

Lloyds TSB, Bedminster Branch, East Street, Bedminster, Bristol BS3

**Solicitors**

Osborne Clarke, 50 Queen Charlotte Street, Bristol BS1 4HE

**Auditors**

Dick Maule, Bristol Community Accountants, 12 Picton Street, Bristol BS6.

The Auditor, Dick Maule, has indicated his willingness to accept re-appointment under S385(2) of the Companies Act 1985.

Signed Ben Barker.....(Chair)

Matthew Jones.....(Trustee)

Date 14/11/05.....

**Independent auditor's Report to the members of Southville Community Development Association**

I have audited the financial statements of Southville Community Development Association for the year ended 31st. March 2005 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

**Respective responsibilities of the Trustees and auditor**

As described in the Statement of the Trustees's Responsibilities the trustees, who are also the Directors for the purpose of company law are responsible for the preparation of the financial statements in accordance with applicable law and the United Kingdom Accounting Standards.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Accounting Standards.

I report to you my opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. I also report to you if, in my opinion, the Trustees Report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for my audit, or if the information specified by law regarding Trustees remuneration and transactions with the company is not disclosed.

I read the Trustees's Report and consider the implications for my report if I became aware of any apparent misstatements within it.

**Basis of opinion**

I conducted my audit in accordance with United Kingdom Accounting Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the judgements made by the Trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

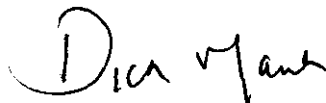
I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

**Opinion**

In my opinion the financial statements give a true and fair view of the charitable company's affairs at 31st. March 2005, and of its incoming resources and application of resources, including its income and expenditure for the year then ended, and have been properly prepared in accordance with the Companies Act 1985 .

**Dick Maule**  
Chartered Accountant and Registered Auditor  
10 Picton Street  
Bristol 6

dated: 17.11.05



(5)

**Southville Community Development Association**

Balance sheet as at 31st. March 2005

	Notes	2005 £	2004 £
<b>Tangible assets</b>	(2)	2,345	<u>3,934</u>
<b>Current assets</b>			
Cafe stock		3,206	3,206
Debtors and prepayments	(3)	36,745	40,458
Joint bank account with Bristol City Council		49	49
Cash at bank and on hand		<u>67,115</u>	<u>68,710</u>
		107,116	112,423
<b>Current liabilities</b>			
Creditors: amounts falling due within 12 months	(4)	<u>(16,466)</u>	<u>(3,783)</u>
<b>Net Current assets</b>		<u>90,650</u>	<u>108,640</u>
<b>Net assets</b>		<u>92,995</u>	<u>112,574</u>
<b>Unrestricted Funds</b>	(5)		
General Funds		21,016	29,284
Designated Funds		50,000	50,000
<b>Restricted Funds</b>		<u>21,979</u>	<u>33,290</u>
<b>Total funds</b>		<u>92,995</u>	<u>112,574</u>

These financial statements were approved by the Council of Management on 13-10-2005

On behalf of the Council of Management

Beverly Barker

11 Nov 05 dated:-

(7)

**Southville Community Development Association**

Statement of Financial Activities [including Income and Expenditure Account]  
for the year ended 31st. March 2005

Notes	Unrestricted Funds 2005 £	Restricted Funds 2005 £	Total Funds 2005 £	2004 £
<b>Incoming resources</b>				
Grants	62,523	32,025	94,548	119,799
Donations and fund-raising	5,672	-	5,672	1,165
<i>Activities to further the charity's objects:</i>				
Income from cafe	94,284	-	94,284	91,144
Income from nursery	136,192	-	136,192	156,388
Room hire	66,240	-	66,240	71,013
Daycare and Playscheme	40,490	-	40,490	38,090
<i>Activities for generating funds:</i>				
Rent	6,542	-	6,542	7,802
Sales and sundry earned income	11,858	-	11,858	10,886
Investment income and interest	1,570	-	1,570	1,087
<b>Total Incoming Resources</b>	<u>425,370</u>	<u>32,025</u>	<u>457,395</u>	<u>497,375</u>
<b>Resources expended</b>				
Cost of activities in furthering the objects of the charity				
Direct charitable expenditure [11]	428,188	43,336	471,524	483,956
Management and administration [11]	5,450	-	5,450	5,230
<b>Total Resources Expended</b>	<u>433,638</u>	<u>43,336</u>	<u>476,974</u>	<u>489,186</u>
<b>Net incoming resources</b>				
- Net income for the year	(8,268)	(11,311)	(19,579)	8,189
<b>Total funds at 1st. April 2004</b>	79,284	33,290	112,574	104,384
<b>Total funds at 31st. March 2005</b>	<u>71,016</u>	<u>21,979</u>	<u>92,995</u>	<u>112,574</u>



## Southville Community Development Association

### Notes to the accounts for the year ended 31st. March 2005

#### (1) Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

The accounts have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities. (SORP 2000) issued in October 2000, applicable accounting standards and the Companies Act 1985. The principal accounting policies adopted in the preparation of the financial statements are as follows:

#### Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor, unrestricted funds are income received and generated by the objects of the charity without further specified purpose and are available as general funds.

#### Designated funds

Designated funds are unrestricted funds earmarked by the committee for particular purposes.

#### Depreciation

Equipment and furniture are written off over the expected useful life of the asset, at 25% on the straight line basis. Items under £250 are not capitalised.

The building is on a 999 year lease from Bristol City Council

and would revert to Bristol City Council if the Association ceased operations. Expenditure on the project is therefore not capitalised.

#### Grants

Grants are recognised in full in the S.O.F.A. in the year in which they are receivable.

#### Resources expended

Resources expended are recognised in the period in which they occur. Resources expended exclude attributable VAT.

#### (2) Tangible assets

	Furniture & equipment £	
<b>Cost</b>		
balance brought forward	51,006	
additions in the year	<u>419</u>	
	<u>51,425</u>	
<b>Depreciation</b>		
balance brought forward	47,073	
charge for the year	<u>2,008</u>	
	<u>49,080</u>	
<b>Net book value at 31st. March 2005</b>	<u>2,345</u>	
<b>Net book value at 31st. March 2004</b>	<u>3,934</u>	

	2005 £	2004 £
<b>(3) Debtors and prepayments</b>		
Sundry debtors	<u>36,745</u>	<u>40,458</u>
<b>(4) Creditors and accruals</b>		
Amounts falling due within 12 months		
Sundry creditors	<u>16,466</u>	<u>3,783</u>

**Southville Community Development Association**

**Notes to the accounts for the year ended 31st. March 2005**

**(5) Movements in funds**

	Balance 1st. April 2004	Incoming Resources	Outgoing Resources	Balance Transfers	Balance 31st. March 2005
	£	£	£	£	£
<b>Unrestricted funds</b>					
<i>Desugated Funds</i>					
Staff Contingency Reserve	30,000	-	-	-	30,000
Building Development Fund	<u>20,000</u>	-	-	-	<u>20,000</u>
	50,000	-	-	-	50,000
General Fund	<u>29,284</u>	<u>425,370</u>	<u>(433,638)</u>	-	<u>21,016</u>
	<u>79,284</u>	<u>425,370</u>	<u>(433,638)</u>	-	<u>71,016</u>
<b>Restricted funds</b>					
Day Care Grants	1,106	-	-	-	1,106
Heritage Lottery Fund	-	26,344	(16,517)	-	9,827
Neighbourhood Transport Bench	719	-	(19)	-	700
Neighbourhood Renewal	7,709	-	(7,709)	-	-
Awards for All	5,000	-	(5,000)	-	-
Art & Business	2,900	-	(2,393)	-	507
NTI Community Bus Study	3,000	-	-	-	3,000
FROGS	2,900	2,489	(651)	-	4,738
South Bank Show	2,032	2,960	(3,103)	-	1,889
SSP Churngold	2,290	-	(2,078)	-	212
Other grants	<u>5,634</u>	<u>232</u>	<u>(5,866)</u>	-	-
	<u>33,290</u>	<u>32,025</u>	<u>(43,336)</u>	-	<u>21,979</u>

**(6) Capital commitments and contingent liabilities**

There were none at 31st. March 2005

**(7) Joint accounts with Bristol City Council**

Representatives of Bristol City Council are joint signatories to these accounts, with the money being strictly spent on the new building project.

**(8) Status**

Southville Community Development Association is a charity, and a company limited by guarantee. No corporation tax is due.

**(9) Employee information**

	2005	2004
Number of employees	33	33
No employee received emoluments of more than £50,000.		
	£	£
Salaries and wages	287,826	295,559
Social security costs	<u>18,055</u>	<u>15,912</u>
	<u>305,881</u>	<u>311,471</u>

**Southville Community Development Association**

**Notes to the accounts for the year ended 31st. March 2005**

**(10) Trustees information**

	£	£
Trustees remuneration and expenses	-	-
	<u>          </u>	<u>          </u>

**(11) Resources expended**

	Direct Costs £	Management and Administration £	Total 2005 £	Total 2004 £
Wages	301,381	4,500	305,881	311,471
Nursery	21,613	-	21,613	26,027
After school club	7,229	-	7,229	6,143
Print, post and stationery	3,057	-	3,057	2,618
Rates	4,160	-	4,160	3,797
Heat and light	7,382	-	7,382	4,572
Telephone	3,639	-	3,639	3,898
Cafe	36,868	-	36,868	35,505
Advertising and promotion	2,184	-	2,184	1,167
Training and recruitment	1,385	-	1,385	675
Sundry expenses	85	-	85	66
Project	37,086	-	37,086	39,226
Repairs and renewals	23,014	-	23,014	15,091
Equipment hire	1,128	-	1,128	924
Insurance	10,268	-	10,268	8,635
Community/ Respite	-	-	-	11,215
Cleaning	1,467	-	1,467	2,636
Auditors fees re audit	-	410	410	405
Auditors fees for accountancy and advice	-	540	540	325
Depreciation	2,008	-	2,008	2,351
Refreshments and volunteer expenses	3,735	-	3,735	2,826
Licenses and subscriptions	1,836	-	1,836	2,102
Lottery grant	-	-	-	7,221
Legal and professional	2,000	-	2,000	265
Bank charges	-	-	-	25
	<u>471,524</u>	<u>5,450</u>	<u>476,974</u>	<u>489,186</u>

**(12) Analysis of net assets between funds**

	General Funds £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	2,345	-	-	2,345
Current assets	35,136	50,000	21,979	107,116
Current liabilities	(16,466)	-	-	(16,466)
<b>Net assets at 31st March 2005</b>	<u>21,016</u>	<u>50,000</u>	<u>21,979</u>	<u>92,995</u>