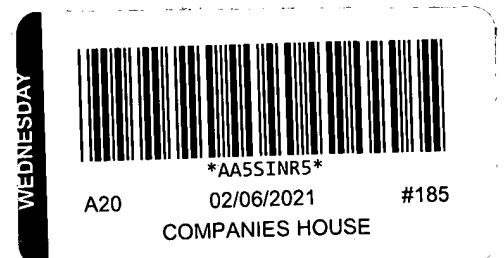


COMPANY REGISTRATION NUMBER: 04164235
CHARITY REGISTRATION NUMBER: 1104429

**Knowle West Health Association
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021**

ELLIOTT BUNKER LTD

Chartered accountants
61 Macrae Road
Ham Green
Bristol
BS20 0DD



Knowle West Health Association

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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Knowle West Health Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Knowle West Health Association	
Charity registration number	1104429	
Company registration number	04164235	
Principal office and registered office	49B Filwood Broadway Knowle West Bristol BS4 1JL	
The trustees	GE Blacker E A Duffield KSE Jones S Thompson K Jennings	(Died 31 December 2020) (Resigned 27 December 2020)
Company secretary	R Lowes	
Independent examiner	Paul Cridland FCA 61 Macrae Road Ham Green Bristol BS20 0DD	

Knowle West Health Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Structure, governance and management

Directors and trustees

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. Trustees are recruited from the local community and appointed by members at the Annual General Meeting as set out in the Articles of Association. No outside party is able to appoint trustees.

It is with great sadness that we record the death of one of the founding trustees, Graham Blacker. He was the Treasurer for about 17 years and then more recently was Joint Chairman. Right to the very end he was actively involved in all aspects of the work and throughout his life he cared deeply for the wellbeing of Knowle West. He is greatly missed by us and by many other local organisations.

Risk management

The Trustees review the major risks to which the charity is exposed on a regular basis. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the association. Throughout the year, Covid-19 risk assessments for all areas of work were undertaken to manage and set policies in line with Government guidelines and legal restrictions.

Knowle West Health Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Objectives and activities

The purposes of the charity as set out in the objects contained in the company's memorandum of association, as amended on November 18, 2008, are the protection, preservation and promotion of good health in particular but not exclusively for the residents of Knowle West.

The focus of our activities

Knowle West Health Association is one of the longest running community organisations in Knowle West. Our aim is to make Knowle West in particular, but not exclusively, a healthier area in which to live and we want Knowle West Health Association to be a place where people can come with their ideas about how this could happen. KWHHA is run by local people for local people. It is keen that local peoples' voices should be heard. It encourages local people to be involved in their community and also aims to to empower them by giving help and advice. We work in partnership with other agencies both locally and across the city.

How our activities deliver public benefit

Our main activities and who we try to help are described below. We have had regard to the guidance contained in the Charity Commission's general guidance on public benefit and we consider that our activities provide benefit to our local community.

Identifying those areas of wellbeing and good health in the local community which most need support and improvement. In partnership with others we work towards achieving those improvements.

Enabling local people to have a forum for discussion to decide what kinds of health and wellbeing services they want and identifying ways in which they can best be achieved.

Encouraging healthy lifestyles and choices through education and opportunity at the Community Kitchen and Garden Allotment.

Knowle West Health Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Achievements and performance

A year ago we reported the end of an exciting and successful year (2019/20) and in so many ways it has been just the same in this year but just so very different. As for everyone else the year, from beginning to end, was controlled by the Covid-19 restrictions which meant some of our activities ground to a halt from the very start.

But one of the huge advantages of being in the centre of the community we serve is that in a crisis we hear, almost instantly, about what is needed and how we can best help and support people. We quickly find out where the gaps are and what is the most effective way of addressing them and that is why, even in such a difficult challenging year, we feel able to say that it was as successful as ever. We were able to very quickly plug into the production of meals for delivery to isolated people and needy families, we established a fresh vegetable delivery service from our allotment to the local community and we increased our team of counsellors to meet a fast growing demand for counselling services.

The Community Kitchen

Our modern community kitchen is located at Filwood Broadway in the heart of Knowle West. It normally operates with our kitchen tutor running seven courses every week with around 35 regular attendees. Because of the pandemic it has not been possible to run any of these classes but we soon established through the Knowle West Alliance that there was a huge need for meals to be prepared, cooked and frozen ready for distribution as part of the Feeding Bristol initiative. Very quickly we were up to speed in delivering 45/50 meals every week which has continued right through to the writing of this report in April 21.

Although the pathway to greater normality has been set out it remains unclear exactly when it will be safe to restart classes but we are hopeful that by the autumn at least some will start up again coupled with winding down meal production for Feeding Bristol.

The Community Allotment

Our community food growing project occupies 1.3 acres of land on the Springfield allotments site overlooking the northern slopes to Bedminster and the suspension bridge beyond.

It is an oasis within an urban environment where the experience of space, fresh air, connecting to nature and food production can be enjoyed. The advantages of being and working in this sort of space are increasingly being recognised today. Normally courses and classes would be run for a wide range of people, some with mental health problems, others with learning difficulties or children struggling with classroom learning.

Although the normal courses had to be suspended, the open space environment has enabled some areas of work to continue and for a small team of volunteers to help maintain the site. Most importantly all the produce from the summer of 2020 was distributed to isolated people in the local community. This spring 24 students from UWE once again helped to prepare for the new growing season as part of their Occupational Therapy course experience.

Counselling service

Managed by our Counselling co-ordinator, this free service is staffed by fifteen fully qualified or student counsellors who are professionally assessed and work under the ethical framework of the BACP, National Counselling Society or an equivalent membership body recognised by the Professional Standards Authority. They are all volunteers and provide around 50 counselling sessions per week to the community. The value of this at normal commercial rates is more than £2000 per week.

The impact of the pandemic on people, especially in an area of inequality and deprivation, has been huge and the demand for this service grew very quickly from the outset of the first lockdown. Although face to face

Knowle West Health Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

sessions were not possible the transition to online counselling happened much more seamlessly than we had expected and we were able to increase the number of sessions from 35 per week to 50. Even so the waiting list has remained above 50 and we receive referrals from a wide range of organisations in Bristol. Our staff team includes a fully qualified supervisor and other members of the counselling team are also training for this advanced level of qualification.

KWHA is an Organisational Member in the accredited register of the National Counselling Society.

The Friendship Club

The Friendship Club is for local residents over the age of 40. A time to get together to play bingo and enjoy a chat with others over a nice cup of tea! Between 40 and 50 attend each week in normal times but, of course, this has not been possible during the year. However, many of the Friendship Club members received veggie boxes from the allotment over the summer and autumn period which kept them in touch with familiar faces and contributed to the feeling of being cared for and not forgotten.

We very much hope that the Club will resume by the autumn. It is at the heart of the community and central to sharing news and supporting each other.

Knowle West Health Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Financial review

How grateful we are to have two major funders working with us across all areas of our work plus several others financing specific projects. The grant period for both the Henry Smith Charity and the Tudor Trust come to an end in the next financial period and we shall miss the way they have supported and encouraged us. In the last 12 months they have consistently indicated their understanding and flexibility in the exceptional times created by the pandemic. We have appreciated the concern for our own wellbeing as well as those we serve. To all our grant funders we record our very grateful thanks and hope we have illustrated how much the grants have achieved even though in some respects those for whom we have made a difference in their lives have been slightly varied from the original plan.

The costs of running the charity amounted to £79,639 compared to £87,247 in the previous year. The major changes were in office and premises costs and in the running of the Friendship Club, all reflecting the impact of the Covid restrictions for the whole year. Costs in two operational areas increased. The allotment costs grew from £1,001 to £3,027 as a result of new equipment and the hire costs of a portaloos to improve the hygiene standards available to staff and volunteers. The considerable extension to our counselling service resulted in the costs of the service rising from £3,988 to £6,691.

Total income was £89,650 (£96,736) reflecting substantial reductions Kitchen fees, produce sales and Friendship Club activities.

Net income for the year was £10,011 representing almost the whole value of self-generated income. Our aim was to achieve exactly this in order to add to the unrestricted funds brought forward and provide an increased buffer for the year ahead during which both of the main grants come to an end. It means that we have sufficient financial resources to complete the next financial year but, of course, it will be a year during which major new grant funding must be secured.

Plans for future periods

The impact of the coronavirus pandemic is felt with disproportionate severity in areas with existing inequality and deprivation because they are far less able to cope with exceptional pressures. This became clear to us very early in the year and we have seen what a heavy price is being suffered in all aspects of wellbeing for the communities of Knowle West and South Bristol.

We have been able to respond flexibly and quickly and our aim is to continue to do just this as life moves to a new 'normal'.

Reserves

The charity is heavily dependent on grant funding and in recent years the assured future period covered by grants has become shorter. There is, therefore, greater vulnerability which needs to be protected for the benefit of our clients and staff. The trustees consider that our reserves policy should include sums which cover short term gaps in continuation funding, liabilities arising from the need for redundancies and staff notice periods and the costs arising in the event of needing to close down. Targets have been set for each as follows:

Short term Funding gaps (25% of Grants and donations target)	£20,000
Redundancy and notice period costs	£5,260
Closing down costs	£18,640
Total Target reserve	£43,900

Unrestricted funds held at the end of the financial year amount to £80,759 fully covering the target figure of this policy. The unrestricted funds above this figure meet the known funding gap ahead of us.

Knowle West Health Association

Company Limited by Guarantee

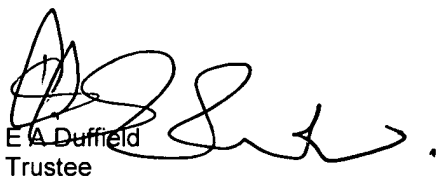
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 26 May 2021 and signed on behalf of the board of trustees by:



E A Duffield
Trustee



R Lowes
Charity Secretary

Knowle West Health Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Knowle West Health Association

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Knowle West Health Association ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Paul Cridland FCA
Independent Examiner

61 Macrae Road
Ham Green
Bristol
BS20 0DD

28th May 2021

Knowle West Health Association

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	9,451	79,439	88,890	85,799
Charitable activities	6	—	—	—	4,588
Investment income	7	760	—	760	61
Other income	8	—	—	—	6,288
Total income		<u>10,211</u>	<u>79,439</u>	<u>89,650</u>	<u>96,736</u>
Expenditure					
Expenditure on charitable activities	9,10	—	79,639	79,639	87,247
Total expenditure		<u>—</u>	<u>79,639</u>	<u>79,639</u>	<u>87,247</u>
Net income and net movement in funds		<u>10,211</u>	<u>(200)</u>	<u>10,011</u>	<u>9,489</u>
Reconciliation of funds					
Total funds brought forward		70,748	6,555	77,303	67,815
Total funds carried forward		<u>80,959</u>	<u>6,355</u>	<u>87,314</u>	<u>77,303</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 18 form part of these financial statements.

Knowle West Health Association

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Current assets			
Debtors	16	921	1,215
Cash at bank and in hand		122,721	118,263
		<u>123,642</u>	<u>119,478</u>
Creditors: amounts falling due within one year	17	36,328	42,175
Net current assets		<u>87,314</u>	<u>77,303</u>
Total assets less current liabilities		<u>87,314</u>	<u>77,303</u>
Net assets		<u>87,314</u>	<u>77,303</u>
Funds of the charity			
Restricted funds		6,355	6,556
Unrestricted funds		80,959	70,747
Total charity funds	18	<u>87,314</u>	<u>77,303</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 26 May 2021, and are signed on behalf of the board by:


E.A. Duffield
Trustee

Knowle West Health Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 49B Filwood Broadway, Knowle West, Bristol, BS4 1JL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Knowle West Health Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

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

Allotment & kitchen equipment	-	25% straight line
Fixtures and fittings	-	25% reducing balance
Office equipment	-	33% straight line

Knowle West Health Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021.

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Limited by guarantee

Knowle West Health Association is a charitable company limited by guarantee incorporated on February 20, 2001 and registered as a charity on June 17, 2004. It is governed by its memorandum and articles.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	9,451	—	9,451
Grants			
Bristol Youth and Community Action	—	—	—
Bristol Impact Fund	—	7,500	7,500
John James Foundation	—	960	960
CCAF	—	600	600
Comic Relief	—	506	506
Tudor Trust	—	20,000	20,000
DCMS	—	700	700
Henry Smith	—	46,193	46,193
Aviva	—	480	480
Quartet Community Foundation	—	2,500	2,500
Van Neste / Wessex Watermark	—	—	—
Other Grants	—	—	—
	<u>9,451</u>	<u>79,439</u>	<u>88,890</u>

Knowle West Health Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	4,753	—	4,753
Grants			
Bristol Youth and Community Action	—	996	996
Bristol Impact Fund	—	1,875	1,875
John James Foundation	—	5,917	5,917
CCAF	—	—	—
Comic Relief	—	—	—
Tudor Trust	—	30,000	30,000
DCMS	—	—	—
Henry Smith	—	39,048	39,048
Aviva	—	—	—
Quartet Community Foundation	—	2,469	2,469
Van Neste / Wessex Watermark	—	400	400
Other Grants	—	341	341
	<u>4,753</u>	<u>81,046</u>	<u>85,799</u>

6. Charitable activities

	Restricted Funds £	Total Funds 2021 £	Restricted Funds £	Total Funds 2020 £
Friendship Club activities	—	—	4,588	4,588

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	760	760	61	61

8. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Allotment produce sales	—	—	555	555
Kitchen income - Group & individuals	—	—	2,278	2,278
Other income	—	—	2,755	2,755
Room hire fees	—	—	700	700
	<u>—</u>	<u>—</u>	<u>6,288</u>	<u>6,288</u>

Knowle West Health Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

9. Expenditure on charitable activities by fund type

	Restricted Funds £	Total Funds 2021 £	Restricted Funds £	Total Funds 2020 £
Friendship Club activities	480	480	6,099	6,099
Training	599	599	1,623	1,623
Kitchen equipment	2,090	2,090	4,441	4,441
Allotment equipment and consumables	3,027	3,027	1,001	1,001
Counselling resources	6,691	6,691	3,988	3,988
Support costs	66,752	66,752	70,096	70,095
	<u>79,639</u>	<u>79,639</u>	<u>87,248</u>	<u>87,247</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Friendship Club activities	480	—	480	6,099
Training	599	—	599	1,623
Kitchen equipment	2,090	—	2,090	4,441
Allotment equipment and consumables	3,027	—	3,027	1,001
Counselling resources	6,691	—	6,691	3,988
Support costs	—	64,691	64,691	67,333
Governance costs	—	2,061	2,061	2,762
	<u>12,887</u>	<u>66,752</u>	<u>79,639</u>	<u>87,247</u>

11. Analysis of support costs

	Analysis of support costs £	Total 2021 £	Total 2020 £
Staff costs	50,786	50,786	48,355
Premises costs	11,146	11,146	9,993
Office and administration	2,759	2,759	8,985
	<u>64,691</u>	<u>64,691</u>	<u>67,333</u>

12. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,500</u>	<u>1,500</u>

Knowle West Health Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	<u>51,385</u>	<u>49,978</u>

The average head count of employees during the year was 5 (2020: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of part time staff	<u>5</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Allotment & kitchen equipment £	Fixtures and fittings £	Office equipment £	Total £
Cost				
At 1 Apr 2020 and 31 Mar 2021	<u>1,557</u>	<u>5,554</u>	<u>19,714</u>	<u>26,825</u>
Depreciation				
At 1 Apr 2020 and 31 Mar 2021	<u>1,557</u>	<u>5,554</u>	<u>19,714</u>	<u>26,825</u>
Carrying amount				
At 31 Mar 2021	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
At 31 Mar 2020	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

16. Debtors

	2021 £	2020 £
Trade debtors	75	388
Prepayments and accrued income	<u>846</u>	<u>827</u>
	<u>921</u>	<u>1,215</u>

Knowle West Health Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	131	457
Accruals and deferred income	2,000	2,000
Social security and other taxes	—	287
Grants received in advance	34,197	39,431
	<u>36,328</u>	<u>42,175</u>

18. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2020 £	Income £	Expenditure £	At 31 Mar 2021 £
General funds	<u>70,748</u>	<u>10,211</u>	<u>—</u>	<u>80,959</u>
	At 1 Apr 2019 £	Income £	Expenditure £	At 31 Mar 2020 £
General funds	<u>59,645</u>	<u>11,102</u>	<u>—</u>	<u>70,747</u>

Restricted funds

	At 1 Apr 2020 £	Income £	Expenditure £	At 31 Mar 2021 £
Friendship Club Group	6,555	—	(200)	6,355
John James Foundation	—	960	(960)	—
Tudor Trust	—	20,000	(20,000)	—
Bristol Youth & Community Action	—	—	—	—
Bristol Impact Fund	—	7,500	(7,500)	—
Quartet Community Fund	—	2,500	(2,500)	—

Knowle West Health Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

18. Analysis of charitable funds *(continued)*

Henry Smith Charity	–	46,193	(46,193)	–
Van Neste/ Wessex Water	–	–	–	–
Aviva	–	480	(480)	–
CCAF	–	600	(600)	–
Comic Relief	–	506	(506)	–
DCMS	–	700	(700)	–
	<u>6,555</u>	<u>79,439</u>	<u>(79,639)</u>	<u>6,355</u>

	At 1 Apr 2019 £	Income £	Expenditure £	At 31 Mar 2020 £
Friendship Club Group	8,170	4,588	(6,202)	6,556
John James Foundation	–	5,917	(5,917)	–
Tudor Trust	–	30,000	(30,000)	–
Bristol Youth & Community Action	–	996	(996)	–
Bristol Impact Fund	–	1,875	(1,875)	–
Quartet Community Fund	–	2,469	(2,469)	–
Henry Smith Charity	–	39,048	(39,048)	–
Van Neste/ Wessex Water	–	741	(741)	–
Aviva	–	–	–	–
CCAF	–	–	–	–
Comic Relief	–	–	–	–
DCMS	–	–	–	–
	<u>8,170</u>	<u>85,634</u>	<u>(87,248)</u>	<u>6,556</u>

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	117,287	6,355	123,642
Creditors less than 1 year	(36,328)	–	(36,328)
Net assets	<u>80,959</u>	<u>6,355</u>	<u>87,314</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Current assets	112,922	6,556	119,478
Creditors less than 1 year	(42,175)	–	(42,175)
Net assets	<u>70,747</u>	<u>6,556</u>	<u>77,303</u>