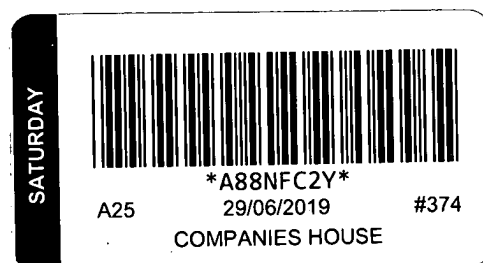


COMPANY REGISTRATION NUMBER: 04164235
CHARITY REGISTRATION NUMBER: 1104429

**Knowle West
Health Association
Company Limited by Guarantee
Financial Statements
31 March 2019**



ELLIOTT BUNKER LTD
Chartered accountants & statutory auditor
61 Macrae Road
Ham Green
Bristol
BS20 0DD

Knowle West Health Association

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2019

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Knowle West Health Association

Company Limited by Guarantee

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

Year ended 31 March 2019

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2019.

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 S Ball (resigned 18 July 2018) EA Duffield NR Hall KSE Jones
Company secretary	R Lowes
Auditor	Elliott Bunker Ltd Chartered accountants & statutory auditor 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 2019

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.

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.

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 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.

Acting as a forum for discussion with local health professionals about the needs of the area.

Identifying those areas of health provision, which most need improvement in the community, in partnership with local health professionals, work towards achieving those improvements.

Enabling local people to have a forum for discussion to decide what kinds of health services they want, and to act as a pressure group to achieve them.

Providing a supportive and comfortable meeting space for local people.

Knowle West Health Association

Company Limited by Guarantee

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

Year ended 31 March 2019

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Our work amongst the people of Knowle West and South Bristol is delivered through five main services:

- " The Community Kitchen
- " The Community Allotment
- " Counselling service
- " The Friendship Club
- " Footcare service

After many years during which we were primarily funded by Bristol City Council and the Big Lottery Fund, we are so grateful to the Tudor Trust and the Henry Smith Charity who have provided substantial funding to provide services through all the avenues of support to the local community. In addition, several other charities have provided grants to support specific areas of work, especially through the Counselling Service.

Through the year we have supported 400 people on a regular (mostly weekly) basis and 140 people have attended special events

The Community Kitchen

Our modern community kitchen is located at Filwood Broadway premises. It has operated at full capacity with our kitchen tutor running seven courses every week with around 35 regular attendees. Two classes cater for children up to age 12 who are working outside the mainstream classroom and focussing on communication, working skills, cookery and kitchen safety. The classes are consistently well attended and make a huge difference to these children who face considerable challenges in their lives.

Four classes are for adults with various mental health or learning difficulty needs. Some attendees are supported at the classes by carers and some require higher levels of support in tackling the cookery class tasks. And in addition, there is the Friendship Club cookery class simply enjoying cooking and new recipes.

The kitchen continues to be part of a network called Community Cookery in South Bristol and the aim is to strengthen our collective impact and support the city-wide group "Kitchen on Prescription" as it develops a programme for doctors and health professionals to signpost into.

Knowle West Health Association

Company Limited by Guarantee

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

Year ended 31 March 2019

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.

The aim is to learn to grow great tasting local fruit and vegetables and enjoy eating them together straight off the plot. It forms an important link with the kitchen courses by providing Plot to Plate sessions at the end of some courses and it is a key resource for the various seasonal events through the year. Each week we run a course for people with mental health difficulties and two groups attend alternate weeks. We have a team of 4 volunteers working on a regular basis and about a dozen students from UWE come as part of their community service experience. They have provided a huge amount of help with projects requiring muscle power such as putting up a third poly tunnel and thoroughly cleaning the other two.

Special events through the year attracted about 140 people of all ages and created days of fun and enjoyment for families.

Despite the very difficult weather pattern last summer, it was a bumper year for produce and we supplied weekly vegetable boxes to the Filwood Community Centre Café as well as achieving the highest level of fruit and vegetable sales to individuals.

Counselling service

This free service to the community is staffed by three fully qualified and three professionally assessed student counsellors working under the BACP and National Counselling Society ethical framework. They are all volunteers and deliver 18 counselling sessions per week to the community. The value of this input to the locality at commercial rates is around £750 per week. The close connections between many of the courses we run and the Counselling service create a strong complementary framework which supports and serves a holistic approach to good health and wellbeing. This is central to the aims and objectives of the organisation. We offer a 'as long as it takes' approach to clients which is significantly different from the six-week maximum rule elsewhere. As the service is free, people who wouldn't normally be able to afford long term therapy are able to receive this level of support. It is the most sought-after area of our work with lengthy waiting lists through the year.

Referrals are directly from individuals themselves and from Agencies who include, SARI, Bluebell, ACE mental health service, Bristol Mind, local doctors' surgeries, mothers for mothers, Knowle West Children's Centre Mothers Group, Time to Change, Rethink, Lift, Next Link and the City of Bristol College. During the year, one of our two original counsellors qualified as a supervisor and is now able to supervise trainee counsellors as well as fully qualified counsellors. In addition, the second of our original counsellors is undertaking the same training and should become a qualified supervisor during 2018.

KWHA is now 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 and afterwards some go on to the Community Kitchen to cook their own lunch with our Kitchen Tutor. Several day trips are organised through the year plus an Easter Bonnet parade and a special Christmas lunch. The group is led by a dedicated Users Group who are all volunteers giving their time to ensure the group runs smoothly. The Friendship Club continues to be at the heart of the community and of KWHA.

Knowle West Health Association

Company Limited by Guarantee

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

Year ended 31 March 2019

Footcare Service

The Footcare service is delivered through our partnership with a professional Footcare Practitioner. It is provided at an affordable fee subsidised by the facilities we are able to provide. Around 20 clients a month use the service and across the year about 55 different people are helped in this way.

Financial review

It has been a year of great encouragement especially with the award of £135,000 from the Henry Smith Charity spread over three years plus a continuation grant of £50,000 spread over two years from the Tudor Trust. How very grateful we are to have these substantial grants which have extended the funded horizon very considerably. In addition, we have received support again from the John James Foundation plus new grants from BYCA, Wessex Water and the Community Foundation. Grants awarded in the previous year from Van Neste and Merchant Venturers carried through into this year.

The costs of running the charity reduced by 13.4% to just over £88,000 but we continued to deliver all the services previously provided to the community. Income from all sources other than grants amounted to £13,044 and we were able to retain almost 35% of this (£4,537) to add to our funds carried forward which will help to support next year's running costs

Operating in an area of high deprivation and with many areas of need requiring a high staff input ratio means we will always be heavily reliant on grant funding. We are very grateful to all the organisations who have supported us and to the increasing number of volunteers contributing to our work in the counselling service and at the allotment. All this has enabled so much to be done and has made an amazing difference to very many people.

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	<u>£18,640</u>
Total Target reserve	£43,900

Unrestricted funds held at the end of the financial year amount to £59,645 fully covering the target figure of this policy. The unrestricted funds above this figure meet the known funding gap for the new year ahead though we aim to cover this through new grants during the year.

Plans for future periods

Like so many charities working in areas of deprivation and with the loss of many services by local authorities plus the very tough financial environment for charities we see a huge growth in the unmet needs of the area we serve. As indicated above, the nature of our work also creates a relative high staff cost ratio to the number of beneficiaries served which looks less impressive against high volume/low cost supporting services. Achieving a balance between quantity and quality is constantly in our minds and we hope that the holistic range of support shows through in the difference we aim to make. We continue to develop new funding channels to ensure long term stability and assurance in meeting the needs of this community.

Knowle West Health Association

Company Limited by Guarantee

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

Year ended 31 March 2019

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 income and expenditure, 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 applicable 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;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 26 June 2019 and signed on behalf of the board of trustees by:



R Lowes
Company secretary

Knowle West Health Association

Company Limited by Guarantee

Independent Auditor's Report to the Members of Knowle West Health Association

Year ended 31 March 2019

Opinion

We have audited the financial statements of Knowle West Health Association (the 'charity') for the year ended 31 March 2019 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2019 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Knowle West Health Association

Company Limited by Guarantee

Independent Auditor's Report to the Members of Knowle West Health Association

(continued)

Year ended 31 March 2019

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Knowle West Health Association

Company Limited by Guarantee

Independent Auditor's Report to the Members of Knowle West Health Association (continued)

Year ended 31 March 2019

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Knowle West Health Association

Company Limited by Guarantee

Independent Auditor's Report to the Members of Knowle West Health Association (continued)

Year ended 31 March 2019

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Elliott Bunker Ltd
Chartered accountants & statutory auditor
61 Macrae Road
Ham Green
Bristol
BS20 0DD

27th June 19

Knowle West Health Association

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2019

		Unrestricted funds £	2019 Restricted funds £	Total funds £	2018 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	1,241	79,831	81,072	101,535
Charitable activities	6	–	4,600	4,600	2,858
Investment income	7	55	–	55	28
Other income	8	7,148	–	7,148	6,647
Total income		<u>8,444</u>	<u>84,431</u>	<u>92,875</u>	<u>111,068</u>
Expenditure					
Expenditure on charitable activities	9,10	<u>2,369</u>	<u>85,969</u>	<u>88,338</u>	<u>102,055</u>
Total expenditure		<u>2,369</u>	<u>85,969</u>	<u>88,338</u>	<u>102,055</u>
Net income and net movement in funds		<u>6,075</u>	<u>(1,538)</u>	<u>4,537</u>	<u>9,013</u>
Reconciliation of funds					
Total funds brought forward		53,570	9,708	63,278	54,265
Total funds carried forward		<u>59,645</u>	<u>8,170</u>	<u>67,815</u>	<u>63,278</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 13 to 21 form part of these financial statements.

Knowle West Health Association

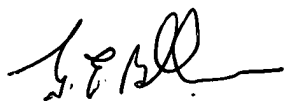
Company Limited by Guarantee

Statement of Financial Position

31 March 2019

	Note	2019 £	2018 £
Current assets			
Debtors	16	810	4,257
Cash at bank and in hand		108,645	96,372
		<u>109,455</u>	<u>100,629</u>
Creditors: amounts falling due within one year	17	41,640	37,351
Net current assets		<u>67,815</u>	<u>63,278</u>
Total assets less current liabilities		<u>67,815</u>	<u>63,278</u>
Net assets		<u>67,815</u>	<u>63,278</u>
Funds of the charity			
Restricted funds		8,170	9,708
Unrestricted funds		59,645	53,570
Total charity funds	18	<u>67,815</u>	<u>63,278</u>

These financial statements were approved by the board of trustees and authorised for issue on 26 June 2019, and are signed on behalf of the board by:



GE Blacker
Trustee



EA Duffield
Trustee

The notes on pages 13 to 21 form part of these financial statements.

Knowle West Health Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2019

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 2019

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 2019

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 2019 £
Donations			
Donations	1,241	–	1,241
Grants			
U matter Big Lottery Fund	–	2,719	2,719
Bristol Youth and Community Action	–	525	525
Co-op Community Fund	–	–	–
John James Foundation	–	2,314	2,314
NHS Bristol	–	–	–
Tesco Bags for Life	–	–	–
Tudor Trust	–	41,213	41,213
Big Lottery Fund	–	2,548	2,548
Henry Smith	–	22,200	22,200
Merchant Venturers	–	2,440	2,440
Quartet Community Foundation	–	772	772
Van Neste / Wessex Watermark	–	5,100	5,100
	<u>1,241</u>	<u>79,831</u>	<u>81,072</u>

Knowle West Health Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations			
Donations	313	—	313
Grants			
U matter Big Lottery Fund	—	62,982	62,982
Bristol Youth and Community Action	—	2,200	2,200
Co-op Community Fund	—	1,216	1,216
John James Foundation	—	4,480	4,480
NHS Bristol	—	12,427	12,427
Tesco Bags for Life	—	9,130	9,130
Tudor Trust	—	8,787	8,787
Big Lottery Fund	—	—	—
Henry Smith	—	—	—
Merchant Venturers	—	—	—
Quartet Community Foundation	—	—	—
Van Neste / Wessex Watermark	—	—	—
	<u>313</u>	<u>101,222</u>	<u>101,535</u>

6. Charitable activities

	Restricted Funds £	Total Funds 2019 £	Restricted Funds £	Total Funds 2018 £
Friendship Club activities	<u>4,600</u>	<u>4,600</u>	<u>2,858</u>	<u>2,858</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Bank interest receivable	<u>55</u>	<u>55</u>	<u>28</u>	<u>28</u>

8. Other income

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Sales of Produce	3,411	3,411	6,647	6,647
Allotment produce sales	664	664	—	—
Kitchen income - Group & individuals	1,728	1,728	—	—
Kitchen outreach work	750	750	—	—
Other income	595	595	—	—
	<u>7,148</u>	<u>7,148</u>	<u>6,647</u>	<u>6,647</u>

Knowle West Health Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Friendship Club activities	–	6,294	6,294
Training	–	135	135
Kitchen ingredients	209	3,059	3,268
Footcare	–	–	–
Kitchen equipment	–	–	–
Allotment equipment and consumables	96	983	1,079
Counselling resources	21	3,060	3,081
Support costs	2,043	72,438	74,481
	<u>2,369</u>	<u>85,969</u>	<u>88,338</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Friendship Club activities	–	2,631	2,631
Training	–	7,432	7,432
Kitchen ingredients	–	4,097	4,097
Footcare	–	225	225
Kitchen equipment	–	473	473
Allotment equipment and consumables	–	894	894
Counselling resources	–	–	–
Support costs	(279)	86,582	86,303
	<u>(279)</u>	<u>102,334</u>	<u>102,055</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2019 £	Total fund 2018 £
Friendship Club activities	6,294	–	6,294	2,631
Training	135	–	135	7,432
Kitchen ingredients	3,268	–	3,268	4,097
Footcare	–	–	–	225
Kitchen equipment	–	–	–	473
Allotment equipment and consumables	1,079	–	1,079	894
Counselling resources	3,081	–	3,081	–
Support costs	–	71,732	71,732	84,442
Governance costs	–	2,749	2,749	1,861
	<u>13,857</u>	<u>74,481</u>	<u>88,338</u>	<u>102,055</u>

Knowle West Health Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

11. Analysis of support costs

	Analysis of support costs	Total 2019	Total 2018
	£	£	£
Staff costs	54,866	54,866	63,079
Professional fees	13	13	585
Premises costs	11,158	11,158	11,945
Office and administration	5,621	5,621	7,573
External supervision	75	75	—
	<u>71,733</u>	<u>71,733</u>	<u>83,182</u>

12. Auditors remuneration

	2019	2018
	£	£
Fees payable for the audit of the financial statements	<u>1,980</u>	<u>1,860</u>

13. Staff costs

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

	2019	2018
	£	£
Wages and salaries	<u>54,978</u>	<u>70,499</u>

The average head count of employees during the year was 6 (2018: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	2019	2018
	No.	No.
Number of part time staff	<u>6</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year (2018: 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.

Knowle West Health Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

15. Tangible fixed assets

	Allotment & kitchen equipment £	Fixtures and fittings £	Office equipment £	Total £
Cost				
At 1 Apr 2018 and 31 Mar 2019	<u>1,557</u>	<u>5,554</u>	<u>19,714</u>	<u>26,825</u>
Depreciation				
At 1 Apr 2018 and 31 Mar 2019	<u>1,557</u>	<u>5,554</u>	<u>19,714</u>	<u>26,825</u>
Carrying amount				
At 31 Mar 2019	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 Mar 2018	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

16. Debtors

	2019 £	2018 £
Trade debtors	343	821
Prepayments and accrued income	467	736
Other debtors	-	2,700
	<u>810</u>	<u>4,257</u>

17. Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	398	706
Accruals and deferred income	2,000	2,725
Social security and other taxes	234	-
Grants received in advance	39,008	33,920
	<u>41,640</u>	<u>37,351</u>

18. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2018 £	Income £	Expenditure £	Transfers £	At 31 Mar 2019 £
General funds	<u>53,570</u>	<u>8,444</u>	<u>(2,369)</u>	<u>-</u>	<u>59,645</u>
	At 1 Apr 2017 £	Income £	Expenditure £	Transfers £	At 31 Mar 2018 £
General funds	<u>42,695</u>	<u>6,988</u>	<u>279</u>	<u>3,608</u>	<u>53,570</u>

Knowle West Health Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2018	Income	Expenditure	Transfers	At 31 Mar 2019
	£	£	£	£	£
U matter Big Lottery Fund	–	2,399	(2,399)	–	–
Friendship Club Group	9,708	4,920	(6,458)	–	8,170
John James Foundation	–	2,314	(2,314)	–	–
Tudor Trust	–	41,213	(41,213)	–	–
Bristol Youth & Community Action	–	525	(525)	–	–
Big Lottery Fund	–	2,548	(2,548)	–	–
Quartet Community Fund	–	772	(772)	–	–
Henry Smith Charity	–	22,200	(22,200)	–	–
Merchant Venturers	–	2,440	(2,440)	–	–
Van Neste/ Wessex Water	–	5,100	(5,100)	–	–
	<u>9,708</u>	<u>84,431</u>	<u>(85,969)</u>	<u>–</u>	<u>8,170</u>

	At 1 Apr 2017	Income	Expenditure	Transfers	At 31 Mar 2018
	£	£	£	£	£
U matter Big Lottery Fund	–	62,982	(63,760)	778	–
Bristol City Council	–	12,427	(9,776)	(2,651)	–
Tesco Bags for Life	–	9,130	(7,892)	(1,238)	–
Friendship Club Group	10,848	3,178	(4,318)	–	9,708
Footcare Sessions for the Elderly	722	–	(225)	(497)	–
John James Foundation	–	4,160	(4,160)	–	–
Tudor Trust	–	8,787	(8,787)	–	–
Bristol Youth & Community Action	–	2,200	(2,200)	–	–
Co-op Community Fund	–	1,216	(1,216)	–	–
Big Lottery Fund	–	–	–	–	–
Quartet Community Fund	–	–	–	–	–
Henry Smith Charity	–	–	–	–	–
Merchant Venturers	–	–	–	–	–
Van Neste/ Wessex Water	–	–	–	–	–
	<u>11,570</u>	<u>104,080</u>	<u>(102,334)</u>	<u>(3,608)</u>	<u>9,708</u>

Knowle West Health Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Current assets	101,285	8,170	109,455
Creditors less than 1 year	(41,640)	–	(41,640)
Net assets	<u>59,645</u>	<u>8,170</u>	<u>67,815</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Current assets	90,921	9,708	100,629
Creditors less than 1 year	(37,351)	–	(37,351)
Net assets	<u>53,570</u>	<u>9,708</u>	<u>63,278</u>