

Churches in Reading Drop in Centre

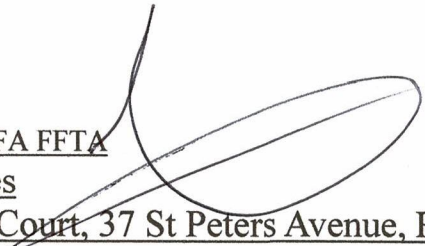
Report & financial accounts

For the year ended 31st March 2021

Independent review of the accounts for
Churches in Reading Drop in Centre
For the year to 31st March 2021

27th August 2021

We can confirm that we have carried out an independent review of the records and accounts for the **Churches in Reading Drop in Centre** for the year ended **31st March 2021** and have produced the attached reports and financial accounts for the trustees' and for filing with the Charities Commission as required.


Mr. A S Bryant FFA FFTA
Brywel Associates
Suite 5, Chiltern Court, 37 St Peters Avenue, Reading, RG4 7DH

ACTIVITIES

This last year saw unprecedented condition in the UK, and, for the first time, the UK experienced a lockdown, where travel was restricted, and social mingling was curtailed to varying degrees. CiRDIC, however, was asked to remain open by the Council, throughout the various lockdowns, as it was perceived that the guests would be more vulnerable than ever before. The majority of the CiRDIC volunteers were in the vulnerable category, and many had to isolate. However, several new volunteers offered their services so that CiRDIC could remain open, albeit offer a very different level of service. Guests were only permitted to enter the building to use the toilet facilities and, where there was a specific need, the shower/bath facilities. Food was given to the guests outside the building, in the form of a lunch bag and a hot takeaway meal. Hot drinks were also served outside. CiRDIC remained "open" for the usual three days a week, and saw an increase in need for meals, regularly reaching 70 "guests" per day. It continued to offer a safe mail address, telephone for emergencies, emergency clothing and a listening ear. The HOLT nurse and St. Mungos continued to meet the guests outside during this period. However, CiRDIC was unable to offer a meal on Saturday evenings or a breakfast on Sunday mornings.

We were able to have another most amazing "outdoor" pamper day during February 2021, sponsored by several local businesses and organised by J D Vance (More Lord). Food was cooked by top chef Worrall-Thompson and supplies for the guests (ruck sacks loaded with clothing and essentials) donated by Premier Supplies, Purple Turtle, WePersonalise 4 U, Utility Aid and More Lord was given to all our guests.

ORGANISATIONS AND SERVICES WHICH WORK AT OR WITH CIRDIC

Communicare
Connect Reading
HM Probation Service
CGL (Change Grow Live) – drug and alcohol service
Launch Pad
Mental Health Nurses
NHS Nurses
Podiatrist
Hairdresser
St Mungo's – Homelessness Charity

PAID STAFF, VOLUNTEERS & SUPPORTERS

During the year, the company had the services of two part time paid staff: the Manager and the Centre Administrator. Five of the Trustees and all the unpaid members of the Management Committee also worked as volunteers at the Centre. There are currently approximately 25-30 volunteers in total, without whom it would not be possible to run CiRDIC. All new volunteers are required to undertake Adult Safeguarding training.

CiRDIC retained its five-star Health and Hygiene rating awarded by Reading Borough Council in 2020 and Health and Hygiene training is offered to all volunteers.

During this last year we have continued to receive generous donations of food from Costco, and Waitrose. In addition, we have been grateful for donations from Greens Butchers, Pangbourne, and The Co-op. We are also indebted to local churches, The Rotary Clubs, schools, and many individuals who generously support us with funding and gifts of food, toiletries and clothing.

DIRECTORS' REPORT

The Directors of the Centre, who are ultimately its Trustees and are below referred to as the latter, have pleasure in presenting their report and the accounts for the year to March 31st 2021.

CONSTITUTION

Churches in Reading Drop-In Centre Limited was incorporated as a company limited by guarantee on 8th October 1991 to take over the activities of the Churches in Reading Drop-In Centre as it then was. This transfer took place on 1st November 1991. On 9th April 1992, the company changed its name to Churches in Reading Drop-In Centre, taking advantage of section 30 of the Companies Act 2006.

The Centre, which is known informally as CiRDIC, is registered in England and Wales as a charity, number 1005654.

MISSION STATEMENT

- to welcome, as Christ welcomed, those who are in need.
- to offer love, hope and compassion within a Christian ethos to help to restore human dignity, self-respect and well-being.
- to work together within our community to increase awareness of our mutual responsibility towards the disadvantaged and marginalised in our society

TRUSTEES AND MANAGEMENT COMMITTEE

The following persons acted as Trustees:

John Davies (Chair)
Bridget Barwick (from September 2019)
David Browne
Sally Leonard
Eric Moyse
Theresa Rodrigues (Treasurer)
David Turner
Angela Wills

Although the Trustees are responsible for policy with regard to running the Centre, day-to-day decisions are taken by the Management Committee. At March 31st 2021, the members of this Committee were:

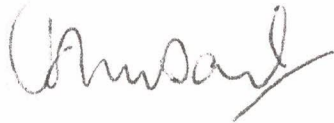
Mabel Boyd (Manager)
Ernie Cunningham
David Harris
Eileen Gilbert
John Newman
Rosemarie Tegg

FINANCIAL OVERVIEW OF THE PERIOD

During this financial year CiRDIC received donations and grant funding to the total of £131,635. Outgoings were £108,990. CiRDIC remains in a financially sound position.

DIVIDENDS

It is a requirement of the Memorandum of Association of the Centre that no distributions shall be made to the people who are members of the company at any time.

A handwritten signature in black ink, appearing to read 'John Davies', written in a cursive style.

John Davies

Chair

23rd September 2021

Churches in Reading Drop-In Centre
Statement of the financial activities incorporating an income
and expenditure account and statement of Total Recognised gains and losses
for the year ended 31st March 2021

All donations detailed are received in the UK only

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>INCOME AND EXPENDITURE</u>					
<u>INCOMING RESOURCES</u>					
Donations from churches	20,561	-	-	20,561	24,079
Donations from individuals	35,167	-	900	36,067	23,046
Donations from other organisations	48,502	-	18,204	66,706	14,430
Fundraising	1,196	-	-	1,196	3,145
Women centre	-	-	-	-	1,803
Introduced on acquisition	-	-	-	-	11,532
Local authority grants	4,185	-	-	4,185	5,580
Gift Aid income	2,885	-	-	2,885	-
Interest received	35	-	-	35	120
		Note 9			
	<u>112,531</u>	<u>-</u>	<u>19,104</u>	<u>131,635</u>	<u>83,735</u>
<u>COST OF RESOURCES EXPENDED</u>					
Charitable activities	99,199	-	9,311	108,510	87,669
Governance	480	-	-	480	982
		Note 6			
		Note 7			
	<u>99,679</u>	<u>-</u>	<u>9,311</u>	<u>108,990</u>	<u>88,651</u>
Net incoming(outgoing) resources expended for the year	12,852	-	9,793	22,645	(4,916)
Transfers between funds	-	-	-	-	-
Fund balances b/f at 1st April 2020	123,692	-	7,301	130,993	135,909
Fund balances c/f at 31st March 2021	<u>136,544</u>	<u>-</u>	<u>17,094</u>	<u>153,638</u>	<u>130,993</u>

Churches in Reading Drop-In Centre
Balance Sheet at 31st March 2021

		<u>2021</u>	<u>2020</u>
		£	£
FIXED ASSETS	Note 3	21,856	37,686
CURRENT ASSETS			
Debtors	Note 4	1,764	1,784
Cash at bank & in hand		130,618	92,123
		<hr/> 132,382	<hr/> 93,907
CURRENT LIABILITIES			
Creditors	Note 5	600	600
		<hr/> 600	<hr/> 600
NET CURRENT ASSETS		<hr/> 131,782	<hr/> 93,307
TOTAL ASSETS		<hr/> <u>153,638</u>	<hr/> <u>130,993</u>

REPRESENTED BY

Restricted funds	17,094	7,301
Designated funds	-	-
Revenue reserve	136,544	123,692
	<hr/> <u>153,638</u>	<hr/> <u>130,993</u>

The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31st March 2021

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006

The trustees acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the trustees on **27th August 2021** and were signed on their behalf by:


J Davies


T Rodrigues

NOTE 1: ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of section 1A "Small Entities" of Financial Reporting Standard 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland and Companies Act 2006. The financial statements have been prepared under the historical cost convention

Income receivable

All donation and grant income is included when received except for grant income from Reading Borough Council, which is recognised on the dates that the instalments become due

Contributions in kind

The Centre receives considerable amounts of food and clothing in kind, rather than money being given to purchase these items. No account has been taken of these receipts as it would not be practical to do so. These items are consumed by or donated on to the Centre's guests or, in the case of surpluses, occasionally donated to other charities or if servicable, sold for rags. Similarly, no account has been taken of the building work, maintenance or gardening carried out by the Centre's volunteers and guests.

Bank interest

Bank interest is credited in the income & expenditure account on the basis of the amounts having become credited during the year

Fixed assets

Depreciation is provided on all fixed assets in a manner designed to write off their costs, less estimated residual values, by the following methods and at the following rates:

Furniture and equipment	25% reducing balance
Computer equipment	25% straight line
Security system	33% straight line
Building improvements	25% straight line

No account is taken of fixed assets that have been donated to the Centre, as this would be impractical. The Trustees do not believe that any effect on the accounts would be material.

Stocks

No account has been taken of stocks of food and clothing held at the balance sheet date, as these are intended for consumption by or donation to the Centre's guests.

Operating leases

Rentals paid under operating leases are charged to the unrestricted income & expenditure account and statement of financial activities as incurred.

Churches in Reading Drop-In Centre**Notes to the accounts for the year ended 31st March 2021****Funds**

The general fund (General Reserve) represents the accrued unspent reserves that are not subject to any restriction. Designated funds have been set aside from the general fund by the Trustees to pay for specific projects, but these may be restored to the general fund if the Trustees decide that such a course would be prudent. As CIRDIC is dependent for the greater part of its income upon donations, which may vary from year to year, the Trustees have decided upon a policy of retaining at least two years normal outgoings in these funds, increasing fundraising activity when required. When taken together, at the 31st March 2021 these designated and general funds represented approximately 25 months of expenditure. Restricted funds represent donations received for specific purposes so far as not already spent

NOTE 2: ACCOUNT HEADINGS

On the Balance Sheet and in the Statement of Financial Activities and the associated notes the Trustees have in certain cases departed from the headings contained in the Companies Acts in order to present the user of these accounts with a true and fair view.

NOTE 3: TANGIBLE ASSETS

	<u>Building Improves</u>	<u>Furn & Equip</u>	<u>Computer Equipment</u>	<u>Security System</u>	<u>Total</u>
<u>Cost</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
At 1st April 2020	174,165	27,434	1,839	3,512	206,950
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31st March 2021	<u>174,165</u>	<u>27,434</u>	<u>1,839</u>	<u>3,512</u>	<u>206,950</u>
<u>Depreciation</u>					
At 1st April 2020	148,539	15,376	1,838	3,511	169,264
Charge in period	12,814	3,016	-	-	15,830
Eliminated on Disposals	-	-	-	-	-
At 31st March 2021	<u>161,353</u>	<u>18,392</u>	<u>1,838</u>	<u>3,511</u>	<u>185,094</u>
<u>Net book value</u>					
At 31st March 2021	<u>12,812</u>	<u>9,042</u>	<u>1</u>	<u>1</u>	<u>21,856</u>
At 31st March 2020	<u>25,626</u>	<u>12,058</u>	<u>1</u>	<u>1</u>	<u>37,686</u>

NOTE 4: DEBTORS

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Prepayments and accrued income	<u>1,764</u>	<u>1,784</u>

Churches in Reading Drop-In Centre
Notes to the accounts for the year ended 31st March 2021

NOTE 5: CREDITORS (amounts falling due within one year)

	<u>2021</u>	<u>2020</u>
	£	£
Accruals	<u>600</u>	<u>600</u>

NOTE 6: COST OF RESOURCES EXPENDED

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2021</u>	<u>2020</u>
	£	£	£	£	£
Rent of building	13,860	-	-	13,860	13,500
Food, etc	1,188	-	-	1,188	1,791
Heat and Light	3,553	-	-	3,553	4,636
Travel	177	-	-	177	1,373
Telephone & computer	1,343	-	-	1,343	1,273
Repairs & renewals	1,121	-	-	1,121	7,305
Water	1,574	-	-	1,574	1,149
Legal & professional fees---accounts	480	-	-	480	540
Council tax	594	-	-	594	572
Bank charges	95	-	-	95	139
Subscriptions	192	-	-	192	-
Donations	1,000	-	-	1,000	-
Website	286	-	-	286	-
Volunteer expenses	381	-	-	381	-
Domestic and hygiene	3,364	-	3,722	7,086	3,580
Employment costs	49,369	-	5,519	54,888	27,580
Insurance premiums	3,302	-	-	3,302	3,131
Post & stationery	288	-	-	288	510
Training	59	-	-	59	18
Staff welfare	1,510	-	-	1,510	571
Depreciation	15,830	-	-	15,830	18,173
Loss on asset disposal	-	-	-	-	1
Educational projects	-	-	70	70	217
Building improvements & maintenance	-	-	-	-	15,396
Administration	113	-	-	113	136
Sundries	-	-	-	-	-
	<u>99,679</u>	<u>-</u>	<u>9,311</u>	<u>108,990</u>	<u>101,591</u>

NOTE 7 : COST of GOVERNANCE

	<u>2021</u>	<u>2020</u>
	£	£
Professional charges	480	480
Travel	-	502
	<u>480</u>	<u>982</u>

NOTE 8: REMUNERATION

No remuneration was paid and no benefits accrued to Trustees during the year or during the previous year.

During the year the sum of £0 was paid to Trustees to cover the cost of travel (2020--£502)

NOTE 9: INTEREST RECEIVABLE AND SIMILAR INCOME

	<u>2021</u> £	<u>2020</u> £
Bank interest	35	120
	<u>35</u>	<u>120</u>

NOTE 10: OPERATING LEASES

The company holds a renewed property lease that expires on 31st December 2023. The rents due for the remainder of the lease being detailed below.

	<u>2021</u> £
Rents becoming due under the above mentioned lease	
Year to 31st March 2022	13,500
Remaining years 01/04/2022 to 31/12/2023	23,625
	<u>37,125</u>

NOTE 11: EMPLOYEES

CIRDIC employed two persons during the year. Normally, staff duties would be split between the centre in Berkeley Avenue and the (Women's) centre in Oxford Road. However. Because of Covid restrictions, the latter was closed throughout the year and both employees worked entirely at Berkeley Avenue or occasionally from home. As in previous years, they were assisted by volunteers, including several Trustees.

NOTE 12: TAXATION

As a registered charity the Centre is exempt from direct United Kingdom taxation. Refunds of income tax on and donations under the Gift Aid scheme are included in the category of income in which the underlying donation is included.

The Centre enjoys no general exemption from Value Added Tax.

Churches in Reading Drop-In Centre
Legal and Administrative details

LEGAL STATUS

The Centre is a company limited by guarantee, registered in England and Wales. The company registration number is 2652137. The Centre is a registered charity, number 1005654.
The Trustees constitute the ultimate controlling party

DIRECTORS, TRUSTEES, ETC

The names of the directors and members of the Management Committee are set out on page 1

ADDRESSES

Registered Office
8 Lea Close
Reading
RG30 3NB

The Centre
Berkeley Avenue
Reading
RG1 6JT

Chair
8 Lea Close
Reading
RG30 3NB

BANKERS AND ADVISORS

Bankers
Barclays Bank plc
P O Box 27
Reading
RG1 2HD

Sort Code 20-71-03
Current account 70269573

Accountants
Brywel Associates
Suite 5, Chiltern Court
37 St Peters Avenue
Caversham
Reading
RG4 7DH