

**Coniston Community Association (Registered with the Charity
Commission as a Charitable Incorporated Organisation)**

Unaudited Financial Statements

31 March 2021

ELLIOTT BUNKER LIMITED

Chartered Accountants

61 Macrae Road

Ham Green

Bristol

BS20 0DD

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Financial Statements

Year ended 31 March 2021

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Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Trustees' Annual Report

Year ended 31 March 2021

The trustees 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	Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)	
Charity registration number	1036917	
Principal office	The Parade Coniston Road Patchway Bristol BS34 5LP	
The trustees	Mr E Bathe-Taylor Mr E Gordon Mr L Gray Mrs L M Hamid Mrs A Rao Mr R Rao Mr D Sully Mrs W Williams Mrs S Williams (Retired 31 July 2021)	
Independent examiner	Mr P Cridland FCA 61 Macrae Road Ham Green Bristol BS20 0DD	

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Structure, governance and management

The Charity was registered with the Charity Commission in 1994 and it is governed by 9 elected Trustees. The Chairman is Lewis Gray, and the other trustees are Edward Bathe-Taylor, Eric Gordon, Lucy Hamid, Alison Rao, Robert Rao, David Sully, Susan Williams, and Winifred Williams. The trustees have undertaken external training covering all aspects of their work in managing the charity and the Community Association and meet monthly. At the annual meeting in 2020, the charity became a Charitable Incorporated Organisation, the members of which are the trustees.

The trustees ensure that the facilities in the building are maintained and improved to suit the requirements of the users and to attract new groups.

New trustees are appointed by the Board of Trustees. When recruiting new trustees, the board looks for individuals with skills and experience which are of value to the Trust, and which are not represented by existing trustees. New trustees are provided with a pack of information including recent accounts, a copy of the Trust Deed and information regarding finances, governance and charitable objectives including minutes of the previous trustees' meeting.

Objectives and activities

The aims of the charity are to promote the benefit of the inhabitants of Patchway and the neighbourhood without distinction of sex, sexual orientation, nationality, age, disability, race or of political, religious, or other opinions to advance education and to provide facilities in the interests of social welfare for recreations and leisure-time occupation and to maintain and manage Coniston Community Centre in furtherance of these aims. The Association arranges a varied programme of events through working with other groups and organisations and publicises these on its website and through local posters and leaflets.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives.

Achievements and performance

The Trustees employ a full-time manager to carry out the aims and objectives listed above and other sessional workers as well as caretaking and cleaning staff. The Trustees support and guide the manager and other staff in the performance of their duties and are always looking for new ways to provide a variety of activities which will attract more residents to use the Centre.

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Financial review

During this financial year, the Association has maintained tenancy of the offices on the second floor and gained more hirers for the community rooms on the first and ground floors. The rent is used to maintain the building and pay for the staff to operate it. This year the income and expenditure for the operation of the building is shown as unrestricted but income and expenditure which is exclusively for particular groups which are members of the Association are shown as restricted. This relates to groups using the centre but funded separately. The funds carried forward at the end of the financial year not relating to other groups were £28,589.

During the year the Association took over the running of the community café from Southern Brooks Community Partnership from September 2020, renaming it Coniston café. The café provides an essential part of our service to the community of Patchway and is run with a team of volunteers, helping the manager, and is supported by Fairshare donations of food.

The impact of COVID-19 on the Association's income has been severe as the building was largely closed to the public throughout the period under review. Government grants including furlough payments have enabled the Association to continue to operate throughout the lockdown and the trustees hope to be able to rebuild its customer base in the next financial year.

Reserve policy

The charity's free reserves are represented by the unrestricted funds not committed or invested in tangible fixed assets.

Given the nature of the Trust's funding being mainly by grants and investment income, the trustees believe that the Trust's free reserves should be around six months' of the resources expended, which equates to approximately £38,000. At the year-end the Trust's free reserves were £28,589 being around £9,411 below target. The reserve position has worsened on the prior year where the shortfall was around £5,000.

The trustees' annual report was approved on 26 January 2022 and signed on behalf of the board of trustees by:

Mr L Gray
Trustee

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Independent Examiner's Report to the Trustees of Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation) ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr P Cridland FCA
Independent Examiner

61 Macrae Road
Ham Green
Bristol
BS20 0DD

26th January 2022

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Statement of Financial Activities

Year ended 31 March 2021

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	60,825	1,740	62,565	12,512
Charitable activities	5	9,244	—	9,244	—
Other trading activities	6	1,633	1,546	3,179	21,426
Investment income	7	26,099	—	26,099	81,167
Total income		<u>97,801</u>	<u>3,286</u>	<u>101,087</u>	<u>115,105</u>
Expenditure					
Expenditure on charitable activities	8,9	102,212	3,544	105,756	119,056
Total expenditure		<u>102,212</u>	<u>3,544</u>	<u>105,756</u>	<u>119,056</u>
Net expenditure and net movement in funds		<u>(4,411)</u>	<u>(258)</u>	<u>(4,669)</u>	<u>(3,951)</u>
Reconciliation of funds					
Total funds brought forward		33,000	(285)	32,715	36,666
Total funds carried forward		<u>28,589</u>	<u>(543)</u>	<u>28,046</u>	<u>32,715</u>

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

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	14	6,217	3,084
Current assets			
Debtors	15	394	5,305
Cash at bank and in hand		<u>24,490</u>	<u>25,825</u>
		24,884	31,130
Creditors: amounts falling due within one year	16	<u>3,055</u>	<u>1,499</u>
Net current assets		21,829	29,631
Total assets less current liabilities		<u>28,046</u>	<u>32,715</u>
Funds of the charity			
Restricted funds		(543)	(285)
Unrestricted funds		<u>28,589</u>	<u>33,000</u>
Total charity funds	18	<u>28,046</u>	<u>32,715</u>

These financial statements were approved by the board of trustees and authorised for issue on 26 January 2022, and are signed on behalf of the board by:

Mr L Gray
Trustee

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Parade, Coniston Road, Patchway, Bristol, BS34 5LP.

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 Charities Act 2011.

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. We confirm that there are no critical judgements or estimates to note.

Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purposes and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of support costs.

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:

- 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.

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources *(continued)*

- income from donated goods is measured at the fair value of the goods unless this is impractical 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

All fixed assets are initially recorded at cost.

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:

Fixtures & Fittings	- 33% reducing balance
Equipment	- 20% reducing balance

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Government grants *(continued)*

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	44	—	44
Grants			
Quartet Foundation - Cafe'	3,502	—	3,502
Patchway Town Council - General	—	—	—
Quartet Foundation - Plodder Pals	2,500	—	2,500
Co Op	—	—	—
West of England Westport - Friendship Club	—	1,740	1,740
Neighbourly - Cafe'	400	—	400
Government grant income	54,379	—	54,379
	<u>60,825</u>	<u>1,740</u>	<u>62,565</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	—	—	—
Grants			
Quartet Foundation - Cafe'	3,825	—	3,825
Patchway Town Council - General	6,000	—	6,000
Quartet Foundation - Plodder Pals	—	—	—
Co Op	2,687	—	2,687
West of England Westport - Friendship Club	—	—	—
Neighbourly - Cafe'	—	—	—
Government grant income	—	—	—
	<u>12,512</u>	<u>—</u>	<u>12,512</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Cafe income	<u>9,244</u>	<u>9,244</u>	<u>—</u>	<u>—</u>

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Charitable activities *(continued)*

During the year the association took over the running of the café. Income and expenses of the café were as follows;

	2021 £
Income	
Quartet grant	3,502
Neighbourly grant	400
Cafe sales and donations	9,244
HMRC Furlough grant	5,220
	<u>18,366</u>
Expenses	
Wages	(12,225)
Pension	(211)
Supplies	(3,244)
Repairs and Maintenance	(174)
Equipment	(658)
	<u>£</u>
Publicity & Printing	(260)
Telephone	(127)
Light and heat	(1,449)
Other	(15)
	<u>£</u>
Surplus for the year	<u>4</u>

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising events	13	–	13
Other income	1,110	–	1,110
Income from activities	510	1,546	2,056
	<u>1,633</u>	<u>1,546</u>	<u>3,179</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Fundraising events	52	–	52
Other income	4,260	–	4,260
Income from activities	–	17,114	17,114
	<u>4,312</u>	<u>17,114</u>	<u>21,426</u>

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Rent and subscriptions	26,097	26,097	81,159	81,159
Bank interest receivable	2	2	8	8
	<u>26,099</u>	<u>26,099</u>	<u>81,167</u>	<u>81,167</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Rent, rates and water	470	—	470
Depreciation	3,807	—	3,807
Café supplies and sundries	3,661	—	3,661
Activities expenditure	—	3,135	3,135
Maintenance	9,560	—	9,560
Wages, Salaries and NI	65,642	364	66,006
Light and heat	10,696	—	10,696
Telephone and internet	1,557	45	1,602
Printing, postage and stationery	919	—	919
Sundries	103	—	103
Support costs	5,797	—	5,797
	<u>102,212</u>	<u>3,544</u>	<u>105,756</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Rent, rates and water	3,588	—	3,588
Depreciation	1,514	—	1,514
Café supplies and sundries	—	—	—
Activities expenditure	—	10,125	10,125
Maintenance	30,684	—	30,684
Wages, Salaries and NI	46,158	8,081	54,239
Light and heat	10,248	—	10,248
Telephone and internet	1,408	—	1,408
Printing, postage and stationery	81	—	81
Sundries	653	—	653
Support costs	6,516	—	6,516
	<u>100,850</u>	<u>18,206</u>	<u>119,056</u>

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Rent, rates and water	470	—	470	3,588
Depreciation	3,807	—	3,807	1,514
Café supplies and sundries	3,661	—	3,661	—
Activities expenditure	3,135	—	3,135	10,125
Maintenance	9,560	—	9,560	30,684
Wages, Salaries and NI	66,006	—	66,006	54,239
Light and heat	10,696	—	10,696	10,248
Telephone and internet	1,602	—	1,602	1,408
Printing, postage and stationery	919	—	919	81
Sundries	103	—	103	653
Governance costs	—	5,797	5,797	6,516
	<u>99,959</u>	<u>5,797</u>	<u>105,756</u>	<u>119,056</u>

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>3,807</u>	<u>1,514</u>

11. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,554</u>	<u>1,440</u>

12. Staff costs

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

	2021	2020
	£	£
Wages and salaries	<u>66,006</u>	<u>54,239</u>

The average head count of employees during the year was 7 (2020: 8).

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

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing, and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £24,332 (2020: £27,251).

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

13. Trustee remuneration and expenses

No member of the committee received remuneration during the year either directly or indirectly.

No member of the committee was reimbursed for expenses during the year.

14. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2020	4,684	14,682	19,366
Additions	—	6,940	6,940
At 31 March 2021	4,684	21,622	26,306
Depreciation			
At 1 April 2020	4,525	11,757	16,282
Charge for the year	32	3,775	3,807
At 31 March 2021	4,557	15,532	20,089
Carrying amount			
At 31 March 2021	127	6,090	6,217
At 31 March 2020	159	2,925	3,084

15. Debtors

	2021 £	2020 £
Prepayments and accrued income	254	1,474
Other debtors	140	3,831
	394	5,305

16. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,555	—
Professional fees	1,500	1,499
	3,055	1,499

17. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021 £	2020 £
Recognised in income from donations and legacies:		
Government grants income	54,379	—

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. Government grants *(continued)*

Government grants comprises of South Gloucestershire Council COVID 19 grants and HMRC Furlough grant income.

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>33,000</u>	<u>97,801</u>	<u>(102,212)</u>	<u>28,589</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	<u>35,859</u>	<u>97,991</u>	<u>(100,850)</u>	<u>33,000</u>

Restricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Friendship Group	705	2,227	(2,250)	682
Link Centre	(201)	364	(364)	(201)
Watercolour Group	(961)	695	(930)	(1,196)
L.G.B.T	172	—	—	172
	<u>(285)</u>	<u>3,286</u>	<u>(3,544)</u>	<u>(543)</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
Friendship Group	1,034	4,046	(4,375)	705
Link Centre	—	9,897	(10,098)	(201)
Watercolour Group	(479)	3,171	(3,653)	(961)
L.G.B.T	252	—	(80)	172
	<u>807</u>	<u>17,114</u>	<u>(18,206)</u>	<u>(285)</u>

Coniston Community Association (Registered with the Charity Commission as a Charitable Incorporated Organisation)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	6,217	–	6,217
Current assets	24,884	–	24,884
Creditors less than 1 year	(2,512)	(543)	(3,055)
Net assets	28,589	(543)	28,046

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	3,084	–	3,084
Current assets	31,130	–	31,130
Creditors less than 1 year	(1,214)	(285)	(1,499)
Net assets	33,000	(285)	32,715

20. Registering as a charitable incorporated organisation

On 28 October 2020 the unincorporated association (charity registration number 1036917) became registered as a Charitable Incorporated Organisation (CIO), the members of which are the trustees. All assets and liabilities at this date being transferred to the CIO.

21. Related parties

Coniston Community Association rent the building in which they reside (The Parade, Coniston Road, Patchway) for a peppercorn rent of £1 from Patchway Town Council.