

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

Unaudited Financial Statements

31 March 2023

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 2023

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

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

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	Mrs L M Hamid	
	Mr L Gray	(Retired 30 November 2023)
	Mr E Gordon	(Retired 21 February 2023)
	Mr D Sully	
	Mrs W Williams	
		(Served from 27 September 2022 to 10 January 2023)
	Mrs S Williams	(Retired 31 July 2022)
	Mrs A Rao	(Retired 31 July 2022)
	Mr R Rao	(Appointed 30 April 2022)
	Mrs E. Orpen	(Served from 30 April 2022 to 15 February 2023)
	Mrs H. Thompson	(Appointed 30 June 2022)
	Mr K. Walker	
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 2023

Structure, governance and management

The Charity was registered with the Charity Commission in 1994 and it is governed by 6 elected Trustees. During the year, some trustees have resigned and others have been elected. The Chairman with effect from the 2023 Annual Meeting was Keith Walker and the other trustees at the end of March 2023 were: Lewis Gray, Lucy Hamid, Evelyn Orpen, David Sully and Winifred Williams. The trustees have undertaken external training covering all aspects of their work in managing the charity and the Community Centre 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.

The trustees are very sorry to report that Lewis Gray, our long-time Chairman, died in November 2023.

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;

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

Due to financial restraints, the Trustees took the decision during the year not to continue to employ a full-time manager to carry out the aims and objectives listed above. These duties would be carried out voluntarily by Trustees. The Trustees continued to employ a café manager/chef and other sessional workers as well as caretaking and cleaning staff. The Trustees support and guide the 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 2023

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 the groups using the centre but funded separately. The funds carried forward at the end of the financial year not relating to other groups were £3,070.

The Association has continued to run the community café, named 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/chef and is supported by Fare Share donations of food. The café also operates a Community Larder and Fridge which is available to residents to collect items of donated food.

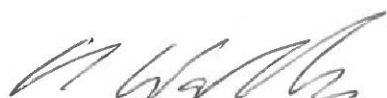
The impact of the pandemic on the Association's income has continued during the period under review. The trustees hope to be able to rebuild its customer base in the next financial year and have been reviewing expenditure as well as applying for additional funding.

Reserves 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, but it has not been possible to allocate these funds in this financial year. The trustees will work hard to improve the financial position in the forthcoming year.

The trustees' annual report was approved on 9 January 2024 and signed on behalf of the board of trustees by:



Mr K. Walker
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 2023

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 2023.

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

9 January 2024

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

Statement of Financial Activities

Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	1,825	9,358	11,183	11,824
Charitable activities	5	54,963	–	54,963	39,146
Other trading activities	6	3,527	11,040	14,568	12,826
Investment income	7	69,091	–	69,091	58,711
Total income		<u>129,406</u>	<u>20,398</u>	<u>149,805</u>	<u>122,507</u>
Expenditure					
Expenditure on charitable activities	8,9	129,282	16,558	145,841	144,684
Total expenditure		<u>129,282</u>	<u>16,558</u>	<u>145,841</u>	<u>144,684</u>
Net income/(expenditure)		<u>124</u>	<u>3,840</u>	<u>3,964</u>	<u>(22,177)</u>
Transfers between funds		(342)	342	–	–
Net movement in funds		<u>(218)</u>	<u>4,182</u>	<u>3,964</u>	<u>(22,177)</u>
Reconciliation of funds					
Total funds brought forward		3,288	2,581	5,869	28,046
Total funds carried forward		<u>3,070</u>	<u>6,763</u>	<u>9,833</u>	<u>5,869</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 7 to 15 form part of these financial statements.

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

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	4,040	6,041
Current assets			
Debtors	15	7,411	—
Cash at bank and in hand		10,482	3,655
		<u>17,893</u>	<u>3,655</u>
Creditors: amounts falling due within one year	16	<u>12,100</u>	<u>3,827</u>
Net current assets		<u>5,793</u>	<u>(172)</u>
Total assets less current liabilities		<u>9,833</u>	<u>5,869</u>
Funds of the charity			
Restricted funds		6,763	2,581
Unrestricted funds		3,070	3,288
Total charity funds	18	<u>9,833</u>	<u>5,869</u>

These financial statements were approved by the board of trustees and authorised for issue on 9 January 2024, and are signed on behalf of the board by:



Mr K. Walker
Trustee

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

Notes to the Financial Statements

Year ended 31 March 2023

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

Following discussions with the local authority and voluntary groups along with the successful application for a grant for restructuring to divide two of the offices, the charity has now achieved 100% occupancy of the offices on the second floor. The income from this allows the trustees to be confident that the organisation is a going concern.

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:

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

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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

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 2023

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 2023 £
Donations			
Donations	625	—	625
Grants			
South Glos Council	—	2,998	2,998
West of England Westport	—	3,730	3,730
Almondsbury Charity	1,200	—	1,200
Quartet Foundation	—	2,630	2,630
South Glos Council - Plodder Pals	—	—	—
Franklin Butt Foundation - Cafe	—	—	—
Government grant income	—	—	—
	<u>1,825</u>	<u>9,358</u>	<u>11,183</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	1	—	1
Grants			
South Glos Council	3,167	—	3,167
West of England Westport	1,896	—	1,896
Almondsbury Charity	1,200	—	1,200
Quartet Foundation	1,873	—	1,873
South Glos Council - Plodder Pals	500	—	500
Franklin Butt Foundation - Cafe	500	—	500
Government grant income	2,687	—	2,687
	<u>11,824</u>	<u>—</u>	<u>11,824</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Cafe income	<u>54,963</u>	<u>54,963</u>	<u>39,146</u>	<u>39,146</u>

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

Notes to the Financial Statements (continued)

Year ended 31 March 2023

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;

	2023 £	2022 £
Income		
Grants	—	500
Cafe sales and donations	54,963	39,146
	54,963	39,646
Expenses		
Wages	(24,629)	(26,003)
Supplies	(22,058)	(11,681)
Repairs and Maintenance		(2,707)
Equipment		(1,191)
Light and heat		(54)
Membership		(1,420)
	8,276	(3,410)
(Deficit)/Surplus for the year	8,276	(3,410)

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising events	62	—	62
Other income	281	—	281
Income from activities	3,184	11,040	14,225
	3,527	11,040	14,568
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising events	185	—	185
Other income	677	—	677
Income from activities	1,458	10,506	11,964
	2,320	10,506	12,826

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Rent and subscriptions	69,091	69,091	58,711	58,711

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

Notes to the Financial Statements (continued)

Year ended 31 March 2023

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Rent, rates and water	1,636	—	1,636
Depreciation	2,001	—	2,001
Café supplies and sundries	22,058	—	22,058
Activities expenditure	2,850	7,119	9,969
Maintenance	16,021	—	16,021
Wages, Salaries and NI	64,803	9,439	74,242
Light and heat	9,089	—	9,089
Telephone and internet	2,417	—	2,417
Printing, postage and stationery	1,185	—	1,185
Sundries	674	—	674
Support costs	6,548	—	6,549
	<u>129,282</u>	<u>16,558</u>	<u>145,841</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Rent, rates and water	1,953	—	1,953
Depreciation	5,615	—	5,615
Café supplies and sundries	17,053	—	17,053
Activities expenditure	3,054	3,110	6,164
Maintenance	14,202	—	14,202
Wages, Salaries and NI	77,876	4,272	82,148
Light and heat	8,379	—	8,379
Telephone and internet	1,731	—	1,731
Printing, postage and stationery	746	—	746
Sundries	277	—	277
Support costs	6,416	—	6,416
	<u>137,302</u>	<u>7,382</u>	<u>144,684</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Rent, rates and water	1,636	—	1,636	1,953
Depreciation	2,001	—	2,001	5,615
Café supplies and sundries	22,058	—	22,058	17,053
Activities expenditure	9,969	—	9,969	6,164
Maintenance	16,021	—	16,021	14,202
Wages, Salaries and NI	74,242	—	74,242	82,148
Light and heat	9,089	—	9,089	8,379
Telephone and internet	2,417	—	2,417	1,731
Printing, postage and stationery	1,185	—	1,185	746
Sundries	674	—	674	277
Governance costs	—	6,549	6,549	6,416
	<u>139,292</u>	<u>6,549</u>	<u>145,841</u>	<u>144,684</u>

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

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>2,001</u>	<u>5,615</u>

11. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,602</u>	<u>1,602</u>

12. Staff costs

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

	2023	2022
	£	£
Wages and salaries	<u>74,242</u>	<u>82,148</u>

Included in staff costs above are pension costs in respect of defined contribution pension plans of £867 (2022 - £708).

There were redundancy payments amounting to £3,146 made during the year (2022 - £nil).

The average head count of employees during the year was 11 (2022: 8).

No employee received employee benefits of more than £60,000 during the year (2022: 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 £26,166 (2022:£26,054).

13. Trustee remuneration and expenses

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

One member of the committee was reimbursed for expenses of £108 during the year (2022 - £nil).

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

Notes to the Financial Statements (continued)

Year ended 31 March 2023

14. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2022 and 31 March 2023	<u>4,684</u>	<u>27,061</u>	<u>31,745</u>
Depreciation			
At 1 April 2022	4,583	21,121	25,704
Charge for the year	<u>21</u>	<u>1,980</u>	<u>2,001</u>
At 31 March 2023	<u>4,604</u>	<u>23,101</u>	<u>27,705</u>
Carrying amount			
At 31 March 2023	<u>80</u>	<u>3,960</u>	<u>4,040</u>
At 31 March 2022	<u>101</u>	<u>5,940</u>	<u>6,041</u>

15. Debtors

	2023 £	2022 £
Other debtors	<u>7,411</u>	<u>–</u>

16. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	–	1,602
Social security and other taxes	–	725
Professional fees	1,600	1,500
Other creditors	<u>10,500</u>	<u>–</u>
	<u>12,100</u>	<u>3,827</u>

17. Government grants

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

	2023 £	2022 £
Recognised in income from donations and legacies:		
Government grants income	<u>–</u>	<u>2,687</u>

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

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

Notes to the Financial Statements (continued)

Year ended 31 March 2023

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	<u>3,288</u>	<u>129,406</u>	<u>(129,282)</u>	<u>(342)</u>	<u>3,070</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	<u>28,589</u>	<u>112,001</u>	<u>(137,302)</u>	<u>—</u>	<u>3,288</u>

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Friendship Group	1,049	3,729	(3,083)	—	1,695
Link Centre	1,030	8,068	(9,440)	342	—
Watercolour Group	330	5,603	(3,660)	—	2,273
L.G.B.T	172	—	—	—	172
Stay & Play	—	2,998	(375)	—	2,623
	<u>2,581</u>	<u>20,398</u>	<u>(16,558)</u>	<u>342</u>	<u>6,763</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Friendship Group	682	2,577	(2,210)	—	1,049
Link Centre	(201)	5,503	(4,272)	—	1,030
Watercolour Group	(1,196)	2,426	(900)	—	330
L.G.B.T	172	—	—	—	172
Stay & Play	—	—	—	—	—
	<u>(543)</u>	<u>10,506</u>	<u>(7,382)</u>	<u>—</u>	<u>2,581</u>

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

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	4,040	–	4,040
Current assets	11,130	6,763	17,893
Creditors less than 1 year	(12,100)	–	(12,100)
Net assets	3,070	6,763	9,833

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	6,041	–	6,041
Current assets	1,074	2,581	3,655
Creditors less than 1 year	(3,827)	–	(3,827)
Net assets	3,288	2,581	5,869

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, the members of which are the trustees.

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.

During the year 3 trustees advanced the Charity £10,500 in total. The loans are interest free and repayable on the discretion of the Charity, as and when funds permit. At the year end £10,500 was outstanding.