

CHARITY REGISTRATION NUMBER: 1036917

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

Unaudited Financial Statements
31 March 2024

CHARLTON BAKER (BRISTOL) LTD

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

Chartered Accountants
61 Macrae Road, Ham Green, Bristol
BS20 ODD

Financial Statements

Year ended 31 March 2024

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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 L Gray (Retired 30 November 2023) Mrs L M Hamid Mrs E. Orpen Mr D Sully Mrs W Williams Mr K. Walker
Independent examiner	Mr P Cridland FCA Macrae Road, Ham Green, Bristol BS20 ODD
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Trustees' Annual Report

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

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

Trustees' Annual Report (continued) Year ended 31 March 2024

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 start of April 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 have taken the decision not 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.

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Coniston Community Association Commission as a Charitable Incorporated Organisation) Trustees' Annual Report (continued) Year ended 31 March 2024

Financial review

During this financial year, the Association has increased tenancy of the offices on the second floor and gained more hirers for the community rooms on the first and ground floors, including a day nursery. 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 £20,749.

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 23 January 2025 and signed on behalf of the board of trustees by:

Mr K. Walker
Trustee



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Coniston Community Association
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 2024

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 2024.

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 ODD

23 January 2025

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

Financial

31 March

Statement of Activities

Year ended 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note				
Income and endowments					
Donations and legacies	4	26,487	200	26,687	11
Charitable activities	5	52,779		52,779	54,963
Other trading activities	6	401	12,056	12,457	14,568
Investment income	7	<u>92,198</u>	<u></u>	<u>92,198</u>	<u>69,091</u>
Total income		171,865	<u>12,256</u>	<u>184,121</u>	<u>149,805</u>
Expenditure					
Expenditure on charitable activities	8,9	<u>152,268</u>	<u>16,166</u>	<u>168,434</u>	<u>145,841</u>
Total expenditure		<u>152,268</u>	<u>16,166</u>	<u>168,434</u>	<u>145,841</u>
		<u></u>	<u></u>	<u></u>	<u></u>
Net income		19,597	<u>(3,910)</u>	<u>15,687</u>	<u>3,964</u>
Transfers between funds		<u>(1,918)</u>	<u>1,918</u>	<u></u>	<u></u>
Net movement in funds		17,679	(1,992)	15,687	3,964
Reconciliation of funds					
Total funds brought forward		<u>3,070</u>	<u>6,763</u>	<u>9,833</u>	<u>5,869</u>
Total funds carried forward		20,749	<u>4,771</u>	<u>25,520</u>	<u>9,833</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 16 form part of these financial statements.

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Coniston Community Association

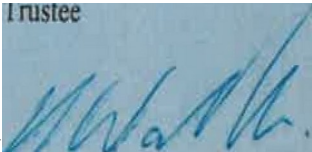
Commission as a Charitable Incorporated Organisation)

Statement of Financial Position

31 March 2024

	Note	2024	2023
Fixed assets			
Tangible fixed assets	14	2,705	4,040
Current assets			
Debtors	15	—	7,411
Cash at bank and in hand		25,400	10,482
		25,400	17,893
Creditors: amounts falling due within one year	16	2,585	12,100
Net current assets		22,815	5,793
Total assets less current liabilities		25,520	9,833
Funds of the charity			
Restricted funds		4,771	6,763
Unrestricted funds		20,749	3,070
Total charity funds	17	25,520	9,833

These financial statements were approved by the board of trustees and authorised for issue on 23 January 2025, and are signed on behalf of the board by:

Trustee


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 2024

The notes on pages 7 to 16 form part of these financial statements.

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 SLP.

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.

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

Notes to the Financial Statements (continued)

Year ended 31 March 2024

3. Accounting policies (continued)

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.
- 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.

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

Notes to the Financial Statements

Year ended 31 March 2024

Tangible assets

All fixed assets are initially recorded at cost.

(continued)

3. Accounting policies (continued)

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

4. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2024
Donations			
Donations	522		522
Gifts			
Gifts	4,000		4,000
Grants			
Patchway Town Council		200	200
South Glos Council	7,450		7,450
West of England Westport			
Almondsbury Charity			
Neighbourly - Cafe'	500		500
Quartet Foundation	9,535		9,535
St Monica Trust	3,480		3,480
John Lewis PLC	1,000		1,000
	<u>26,487</u>	<u>200</u>	<u>26,687</u>

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

Notes to the Financial Statements (continued)

~~Year ended 31 March 2024~~

	Unrestricted Funds	Restricted Funds	Total Funds 2023
Donations			
Donations	625		625
Gifts			
Gifts			

4. Donations and legacies (continued)

	Unrestricted Funds	Restricted Funds	Total Funds 2023
Grants			
Patchway Town Council			
South Glos Council		2,998	2,998
West of England Westport		3,730	3,730
Almondsbury Charity	1,200		1,200
Neighbourly - Cafe'			
Quartet Foundation		2,630	2,630
St Monica Trust			
John Lewis PLC			
	<u>1,825</u>	<u>9,358</u>	<u>11,183</u>

5. Charitable activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
Cafe income	<u>52,779</u>	<u>52,779</u>	<u>54,963</u>	<u>54,963</u>

The Association runs the café. Income and expenses of the café were as follows;

	2024	2023
Income		
	<u> </u>	<u> </u>

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

Notes to the Financial Statements

Year ended 31 March 2024

Cafe sales and donations	52,779	54,963
Expenses		
Wages	(26,550)	(24,629)
Supplies	<u>(23,143)</u>	<u>(22,058)</u>
(Deficit)/Surplus for the year	<u>3,086</u>	<u>8,276</u>

6. Other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds 2024
Fundraising events	401		401
Other income			
Income from activities	—	<u>12,056</u>	<u>12,056</u>
	401	12,056	12,457

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

Notes to the Financial Statements (continued)

Year ended 31 March 2024

6. Other trading activities (condnued)

	Unrestricted Funds	Restricted Funds	Total Funds 2023
Fundraising events	62		62
Other income	281		281
Income from activities	3,184	<u>11,040</u>	<u>14,225</u>
	3,527	11,040	14,568

7. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
Rent and subscriptions	92,198	92,198	69,091	69,091

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

Notes to the Financial Statements (continued)

Year ended 31 March 2024

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2024
Rent, rates and water	1,576	—	1,576
Depreciation	1,335	—	1,335
Café supplies and sundries	23,143	—	23,143
Activities expenditure	680	6,730	7,410
Maintenance	33,988	—	33,988
Wages, Salaries and NI	56,086	9,436	65,522
Light and heat	23,033	—	23,033
Telephone and internet	2,683	—	2,683
Printing, postage and stationery	422	—	422
Sundries	1,517	—	1,517
Support costs	<u>7,805</u>	<u>—</u>	<u>7,805</u>
	152,268	16,166	168,434

	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	<u>6,548</u>	<u>—</u>	<u>6,549</u>
	129,282	16,558	145,841

9. Expenditure on charitable activities by activity type

Activities

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

Notes to the Financial Statements (continued)

	undertaken		Total funds	Total fund
	directly	Support costs	2024	2023
Rent, rates and water	1,576	—	1,576	1,636
Depreciation	1,335	—	1,335	2,001
Café supplies and sundries	23,143	—	23,143	22,058
Activities expenditure	7,410	—	7,410	9,969
Maintenance	33,988	—	33,988	16,021

Year ended 31 March 2024

Wages, Salaries and NI	65,522	—	65,522	74,242
Light and heat	23,033	—	23,033	9,089
Telephone and internet	2,683		2,683	
Printing, postage and stationery	422		422	
Sundries				674
Governance costs		7,805	7,805	6,549
	<u>160,629</u>	<u>7,805</u>	<u>168,434</u>	<u>145,841</u>

10. Net income

Net income is stated after charging/(crediting):

	2024	2023
Depreciation of tangible fixed assets	1,335	2,001

11. Independent examination fees

	2024	2023
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,290	1,602

12. Staff costs

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

	2024	2023
Wages and salaries	65,522	<u>74,242</u>

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

Notes to the Financial Statements (continued)

Included in staff costs above are pension costs in respect of defined contribution pension plans of E807 (2022 - E867).

The average head count of employees during the year was 10 (2023: 11).

No employee received employee benefits of more than E60,000 during the year (2023: 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 E3,675 (2023: E26, 166).

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.

Year ended 31 March 2024

14. Tangible fixed assets

	Fixtures and fittings	Equipment E	Total
Cost			
At 1 April 2023 and 31 March 2024	<u>4,684</u>	<u>27,061</u>	<u>31,745</u>
Depreciation			
At 1 April 2023	4,604	23,101	27,705
Charge for the year	15	<u>1,320</u>	<u>1,335</u>
At 31 March 2024	<u>4,619</u>	24,421	29,040
Carrying amount			
At 31 March 2024	65	2,640	2,705
At 31 March 2023	80	3,960	<u>4,040</u>

15. Debtors

2024 2023

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

Notes to the Financial Statements (continued)

Other debtors	–	7,411
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16. Creditors: amounts falling due within one year

	2024	2023
	984	
Social security and other taxes		
Professional fees	1,601	1,600
Other creditors	–	10,500
		<u> </u>
	2,585	12,100

Year ended 31 March 2024

17. Analysis of charitable funds

Unrestricted funds

	1 April 2023	Income	Expenditure	Transfers	31 March 2024
General funds	3,070	171,865	(152,268)	(1,918)	<u>20,749</u>

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

Restricted funds

	1 April 2023	Income	Expenditure	Transfers	31 March 2024	At
Friendship Group	1,695	3,168	(4,390)			473
Link Centre	–	6,636	(8,726)	2,090		
Watercolour Group	2,273	1,914	(2,340)			1,847
L.G.B.T	172			(172)		
Stay & Play	2,623	538		–		2,451
		<u> </u>				

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

Notes to the Financial Statements (continued)

	6,763	12,256	(16,166)	1,918	4
	I April 2022	Income	Expenditure	Transfers 31 March 2023	
				E	
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	—	<u>2,998</u>	<u>(375)</u>	—	2,623
	81	20,398	(16,558)	342	6,763
Year ended 31 March 2024					

18. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
Tangible fixed assets	2,705		2,705
Current assets	20,629	4,771	25,400
Creditors less than 1 year	<u>(2,585)</u>	<u>—</u>	<u>(2,585)</u>
Net assets	<u>20,749</u>	<u>4,771</u>	<u>25,520</u>
	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	<u>(12,100)</u>	<u>—</u>	<u>(12,100)</u>
Net assets	<u>3,070</u>	<u>6,763</u>	<u>9,833</u>

19. 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.

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

Notes to the Financial Statements (continued)

20. 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.

Last year 3 trustees advanced the Charity £10,500 in total. £6,500 was repaid to the trustees and the remainder of £4,000 was gifted to the charity.