

PURLEY AND COULSDON CLUBS FOR THE ELDERLY

Charity Number 1053053

FINANCIAL STATEMENTS 31 MARCH 2025

Annual Report of the Trustees for the year ended 31 March 2025

Trustees' Responsibilities in relation to the Financial Statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements the Trustees are required to:

- (a) Select suitable accounting policies and apply them consistently
- (b) Make judgments and estimates that are reasonable and prudent
- (c) State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- (d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Objectives and Activities:

The charity exists to provide nutritious lunches for the Elderly of Purley and Coulsdon together with a social base.

Achievements and Performance:

The charity has maintained its membership base and operated during the year on Wednesday, Thursday and Friday. Membership surveys indicate high levels of satisfaction.

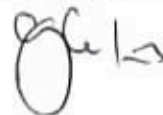
Governance and Management:

The trustees are Jennie Blake, Leslie Blake, Colin Coates, Sheila Jones, Edward McGrath, and Cynthia Roach. They comprise the Executive committee which meets on a regular basis to monitor the day to day operations of the charity.

Financial Review:

The charity realised a deficit of £20,881 this year due to the withdrawal of funding from Croydon Council. The Trustees continue to explore alternative funding sources in a difficult environment. The Trustees are grateful for the donations received during the year. The discretionary minibus reserve has now been added to general funds to finance the deficit. At 31st March 2025 the charity had net current assets of £19,557.

Approved by the Trustees on 19 May 2025 and signed on their behalf by C J Coates



PURLEY AND COULSDON CLUBS FOR THE ELDERLY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2025

I report on the unaudited accounts of the charity for the year ended 31 March 2025 set out on pages 3 to 6.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE INDEPENDENT EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to

- Examine the accounts under section 145 of the Act
- To follow the procedures laid down in the General Directions given by the Charities Commission under section 145(5)(b) of the Act; and
- To state whether particular matters have come to my attention.


BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the general directions given by the Charities Commissioners. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - (a) to keep the accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

TP Goodchild 
Fellow of the Association of International Accountants
15 Oaklands Gardens, Kenley CR8 5DS
4th July 2025

PURLEY AND COULSDON CLUBS FOR THE ELDERLY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

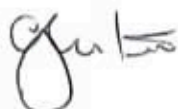
	2025	2025	2024	2024
	£	£	£	£
Incoming resources				
Income from Clubs				
Wednesday	8414		7692	
Thursday	5755		5523	
Friday	4871		4468	
Membership	<u>650</u>		<u>20</u>	
		19690		17703
Donations	8952		12643	
Outings and holidays	3686		0	
Fund raising	398		481	
Interest	<u>596</u>		<u>805</u>	
		<u>13632</u>		<u>13929</u>
		<u>33322</u>		<u>31632</u>
Expenditure				
Salaries	32932		32766	
Minibus operating costs	5772		3098	
Outings and holidays	4300		0	
Kitchen expenses	3740		3641	
Entertainment	0		194	
Utilities	2082		2114	
Insurance	797		886	
Telephone and television	678		643	
Building maintenance	1410		1233	
Club costs	1588		819	
Miscellaneous	<u>904</u>		<u>1186</u>	
		<u>54203</u>		<u>46580</u>
Net decrease in funds		<u>-20881</u>		<u>-14948</u>
Allocated				
General reserve		-20881		-14948

PURLEY AND COULSDON CLUBS FOR THE ELDERLY

BALANCE SHEET AT 31 MARCH 2025

	2025	2025	2024	2024
	£	£	£	£
FIXED ASSETS				
Freehold Property		93524		93524
CURRENT ASSETS				
Stock	100		100	
Bank balances				
Current accounts	5706		7177	
CAF Gold	14045		33185	
Cash	<u>283</u>		<u>74</u>	
	20134		40536	
CURRENT LIABILITIES				
Creditors: Amounts falling due within one year				
Sundry creditors	<u>577</u>		<u>98</u>	
NET CURRENT ASSETS		<u>19557</u>		<u>40438</u>
TOTAL NET ASSETS		<u>113081</u>		<u>133962</u>
Represented by				
RESERVES				
Restricted reserves				
Capital reserve		93524		93524
Unrestricted reserves				
Minibus reserve	0		25000	
Fabric reserve	9904		9904	
Equipment reserve	1000		1000	
General reserve	<u>8653</u>		<u>4534</u>	
		<u>19557</u>		<u>40438</u>
TOTAL RESERVES		<u>113081</u>		<u>133962</u>

C J Coates, Hon Treasurer, 15 May 2025



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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES

(a) basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value and in accordance with the following applicable accounting standards:

Financial Reporting Standard 102 (FRS 102):

Accounting and Reporting by Charities-Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102) [Charities SORP (FRS 102) 2nd edition, The Charities Act 2011].

The charity constitutes a Public Benefit Entity as defined by FRS 102

(b) funds

Capital reserve

The capital reserve represents grants from Bridge House Trust and London Borough of Croydon to enable the acquisition and development of Lansdowne Hall for charitable purposes.

Equipment reserve

The equipment reserve is required for the purchase and refurbishment of equipment necessary to meet regulatory requirements, especially those of health and safety.

Fabric reserve

The fabric reserve is required to meet future cyclical repairs to the building.

Minibus reserve

The minibus reserve was established for the replacement of the club's minibus. Due to the deficit for the year this has been transferred to general reserve.

General reserve

The general reserve is accumulated funds after appropriations for specific purposes.

(c) incoming resources

Grants to the Charity are accounted for as soon as the Charity is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt is reasonably certain. Income receivable is accounted for gross.

(d) Expenditure and Liabilities

Expenditure and Liabilities are recognised where it is more than likely that there is a legal or constructive obligation committing the charity to pay resources, and the amount of the obligation can be measured with reasonable certainty.

(e) resources used-depreciation

No depreciation is provided on the freehold building as it is the Trustees policy to maintain its property by a programme of repair such that the residual value is at least equal to book value.

(f) stock

Stock is included at the lower of cost or net realisable value