

# DEMESNE COMMUNITY ASSOCIATION

England & Wales · Charity number 1061422

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [03288971](#)

**Registered** 1997-03-20

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Demesne Community Centre  
Asby Close  
Middleton  
Manchester  
M24 4JF

**Phone** 0794095742

**Website** [www.demesnecommunityassociation.co.uk](http://www.demesnecommunityassociation.co.uk)

## Activities

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**Objects:** 1)TO PROMOTE THE BENEFIT OF THE INHABITANTS OF LANGLEY IN THE METROPOLITAN BOROUGH OF ROCHDALE AND THEIR IMMEDIATE ENVIRONS (HEREINAFTER CALLED THE AREA OF BENEFIT)WITHOUT DISTINCTION OF SEX,SEXUAL ORIENTATION ,RACE OR OF POLITICAL,RELIGIOUS OR OTHER OPINIONS,BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES,VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATIONAL AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS FOR LIFE FOR THE SAID INHABITANTS. 2)TO ESTABLISH ,OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE (HEREINAFTER CALLED THE "CENTRE")AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN COOPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY)IN FURTHERANCE OF THESE OBJECTS; 3)TO PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED.

**Activities:** To promote the benefit of the inhabitants of Langley and their immediate environs by working together with inhabitants, Local Authorities and voluntary organisations in a common effect to advance education and to provide facilities in the interest of social welfare for recreational and leisure time occupation with the object of improving the conditions of life for the inhabitants.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities

## Geography

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- **Area of benefit:** METROPOLITAN BOROUGH OF ROCHDALE.
- Bolton
- Bury
- Manchester City
- Oldham
- Rochdale
- Salford City
- Stockport
- Tameside
- Trafford
- Wigan

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£141,227	£137,707	-	-
2024-03-31	£178,535	£173,346	-	-
2023-03-31	£174,355	£190,394	-	-
2022-03-31	£231,085	£227,180	-	-
2021-03-31	£218,744	£209,403	-	-

## Trustees

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Name	Role	Appointed
<b>Christina Fraser</b>	Chair	2018-09-13
Derek Fraser		2022-10-25
Holly Binns		2022-10-24
MARILYN MCCALL		

**DEMESNE COMMUNITY ASSOCIATION**

England & Wales - Charity number 1061422

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# Accounts

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**Demesne Community Association**

Report and Accounts

Year ended  
31 March 2025

**Demesne Community Association**

**Report and Accounts**

**Year ended 31 March 2025**

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**Demesne Community Association**

**Report and Accounts**

**Year ended 31 March 2025**

**Legal and Administrative Information**

**Registered Charity Number** 1061422

**Company Number** 03288971

**Registered Office**  
Asby Close  
Langley  
Middleton  
Manchester  
M24 4JF

**Trustees**  
Ms C Fraser  
Mr D Fraser  
Miss H Binns

**Bankers**  
Nat West Bank Plc  
Middleton Branch  
Unit 6-9 Midway House  
Long Street  
Middleton  
M24 6NW

**Accountants**  
Archwood Accountants  
46-48 Long Street  
Middleton  
Manchester  
M24 6UQ

**Independent Examiner**  
Mr A S Foxcroft  
46-48 Long Street  
Middleton  
Manchester  
M24 6UQ

## **Demesne Community Association**

### **Report and Accounts**

**Year ended 31 March 2025**

### **Trustees Report to the Members of Demesne Community Association**

The Trustees present their annual report and the financial statements for the year ended 31 March 2025.

The Report of the Trustees has been prepared in accordance with the Statement of Recommended Practice and Reporting by Charities (SORP FRS 102).

### **Governing Documents**

The Association is governed by its Memorandum and Articles of Association and is a Charitable company limited by guarantee.

### **Structure Governance and Management**

The Trustees (who form the management committee of the Association) are also directors as defined by the Companies Act 2006.

The Senior Manager for the Association was Ms S Patterson.

Trustees are elected by the existing Trustees as a body. All new trustees are provided with training and information about the role and expectations of a charity trustee.

The day-to-day management of the association is by the Senior Manager following policies and procedures agreed by the Trustees.

### **Objects of the Charity, Principal Activities and Organisation**

The objects of the Charity are to promote the benefit of the inhabitants of Langley and their immediate environs by working together with inhabitants, local authorities and voluntary organisations in a common effect to advance education and to provide facilities in the interest of social welfare for recreational and leisure time occupation with the object of improving the conditions of life for the inhabitants.

The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit when deciding what activities the Charity should undertake.

### **Vision and Mission**

The vision and mission of the Charity are to empower communities and enrich lives.

The Association is dedicated to fostering a resilient and thriving community through comprehensive support that emphasises health and wellbeing and promotes access to quality education. The mission is to empower individuals to overcome challenges, creating a positive impact that strengthens the fabric of our society.

**Demesne Community Association**

**Report and Accounts**

**Year ended 31 March 2025**

**Trustees Report to the Members of  
Demesne Community Association**

**Developments and Achievements**

- 1 Delivered a highly successful five-week Summer Holiday Programme, providing a wide range of activities, these included dance, drama, games and arts and crafts. The project attracted over 250 children throughout the summer.
- 2 The Afternoon Tea social group as developed and expanded this year as part of our wellbeing aims. This group has steadily grown and is helping to reduce isolation and steadily growing participation over the year.
- 3 We have developed a thriving weekly art class, emerging from our workshop project, which is now well attended and preparing for its first group exhibition.

**Financial Report**

The Charity was able to generate sufficient funds for its operational needs without depleting its level of reserves below the level required by the reserves policy. Staff costs were, and continue to be, the main outgoing for the Charity, particularly in the nursery. Without the dedication of the paid employees and the efforts of the volunteers, the Association would not be able to deliver on its aims. The financial position remains stable and reserves are adequate for the charity's needs.

**Transactions and Financial Position**

The financial position is set out in the Statement of Financial Activities on page 6.

**Tangible Fixed Assets for use by the Charity**

Details of movements in fixed assets are set out in note 9 to the accounts

**Demesne Community Association**

**Report and Accounts**

**Year ended 31 March 2025**

**Trustees Report to the Members of  
Demesne Community Association**

**Investment Policy and Returns**

Under the Articles of Association the Charity has the power to make any investment which the Trustees see fit. At present, no funds have been invested by the Trustees.

**Reserves**

The Charity Commission requires charities to explain their policy for free reserves. This has been explained in note 12 to the accounts. The policy is reviewed annually by the Trustees to ensure its continued relevance and effectiveness. Adjustments to the policy may be made based on changes in risk factors, financial health or strategic priorities. Regular reports on the status of reserves are produced and provided to the Trustees, ensuring transparency and accountability in financial management. The next policy review is scheduled for April 2026. Subsequent amendments or revisions will require Trustees' approval.

**Risk Management**

The Trustees actively review the major risks the Charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

The Trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate any significant risk.

**Statement of Trustees Responsibilities**

The Trustees are required by law to prepare financial statements for each year which give a true and fair view of the financial activities of the Charity and its financial position at the end of the year.

In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether the policies adopted are in accordance with the Charities Act 2011 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume the Charity will continue in operation.

**Independent Examiner**

A resolution proposing Mr A S Foxcroft be reappointed as independent examiner of the Charity was put to the Trustees.

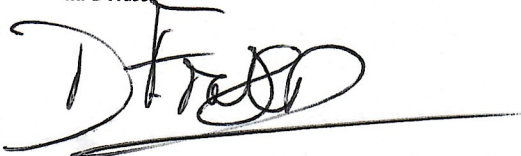
The Report of the Trustees has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS102) issued in October 2019.

**Approval**

This report was approved by the Trustees and signed on its behalf on 13/12/2025

by:

Mr D Fraser



**Demesne Community Association**

**Report and Accounts**

**Year ended 31 March 2025**

**Independent Examiners Report**

**Report of the Independent Examiner to the Members  
of Demesne Community Association**

I have examined the financial statements on pages 6 to 15 for the year ended 31 March 2025, which have been prepared under the accounting policies set out on page 9.

**Respective Responsibilities of the Trustees and 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 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 procedures laid down in the General Directions given by the Charity 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 Report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An 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 the Trustees concerning 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 which indicates that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- where accounts are prepared on an accruals basis, they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102); or
- there exists any matter which I believe should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Dated 9 December 2025



Mr A S Foxcroft  
46-48 Long Street  
Middleton  
Manchester  
M24 6UQ

**Demesne Community Association**

**Report and Accounts**

**Year ended 31 March 2025**

**Statement of Financial Activities**

	Notes	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £
<b>Income and Expenditure</b>							
<b>Incoming Resources</b>							
Income from use of facilities	4	-	22,176	22,176	-	22,767	22,767
Income from nursery	4	1,444	164	1,608	12,043	-	12,043
Grants and donations receivable	2	84,629	32,814	117,443	92,306	51,419	143,725
Other income		-	-	-	-	-	-
<b>Total Incoming Resources</b>		<b>86,073</b>	<b>55,154</b>	<b>141,227</b>	<b>104,349</b>	<b>74,186</b>	<b>178,535</b>
<b>Resources Expended</b>							
<b>Cost of Generating Funds</b>							
Direct charitable expenditure	5	71,866	62,001	133,867	85,403	85,590	170,993
Governance costs	6	-	3,840	3,840	-	2,353	2,353
<b>Total Expenditure</b>		<b>71,866</b>	<b>65,841</b>	<b>137,707</b>	<b>85,403</b>	<b>87,943</b>	<b>173,346</b>
<b>Net Incoming/(Outgoing) Resources for the Year</b>		<b>14,207 -</b>	<b>10,687</b>	<b>3,520</b>	<b>18,496 -</b>	<b>13,758</b>	<b>5,188</b>
<b>Statement of Other Recognised Gains and Losses</b>							
<b>Net Incoming/(Outgoing) Resources Before Other Recognised Gains and Losses</b>							
Net movement in funds	7	14,207 -	10,687	3,520	18,946 -	13,758	5,188
Total funds brought forward		19,340	14,474	33,814	394	28,232	28,626
<b>Total Funds Carried Forward</b>		<b>33,547</b>	<b>3,787</b>	<b>37,334</b>	<b>19,340</b>	<b>14,474</b>	<b>33,814</b>
<b>Reconciliation of Movement in Funds</b>							
Tangible assets		-	203	203	-	976	976
Current assets		14,207 -	10,442	3,765	394 -	13,552 -	13,158
Current liabilities		-	448 -	448	-	3,857 -	3,857
		<b>14,207 -</b>	<b>10,687</b>	<b>3,520</b>	<b>394 -</b>	<b>16,433 -</b>	<b>16,039</b>

The surplus/(deficit) for the year represents the total recognised gains/(losses) for the year.

None of the Charity's activities were acquired or discontinued during the year.

The attached notes form part of these accounts

**Demesne Community Association**

**Report and Accounts**

**Year ended 31 March 2025**

**Balance Sheet**

	Notes	2025	2025	2024	2024
				£	£
<b>Fixed Assets</b>					
Tangible assets	9		1,517		1,314
<b>Current Assets</b>					
Debtors	10	9		-	
Cash at bank and in hand		39,198		35,442	
		<u>39,207</u>		<u>35,442</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>					
	11	<u>3,390</u>		<u>2,942</u>	
<b>Net Current Assets</b>			35,817		32,500
<b>Net Assets</b>			<u>37,334</u>		<u>33,814</u>
<b>Reserves</b>					
Restricted Funds			33,547		19,340
Unrestricted Funds			3,787		14,474
			<u>37,334</u>		<u>33,814</u>
<b>Accumulated Funds</b>		12	<u>37,334</u>		<u>33,814</u>

The Trustees are satisfied that the Company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no persons have required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The accounts have been prepared in accordance with Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Trustees on ..... 13/02/2025 .....

and signed on their behalf by:

*C. Fraser*  
*Holly Binns*

**Ms C Fraser**  
Trustee

**Miss H Binns**  
Trustee

The attached notes form part of these accounts

**Demesne Community Association**

**Report and Accounts**

**Year ended 31 March 2025**

**Cash Flow Statement**

	<b>Notes</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
<b>Net Cash Used in Operating Activities</b>		4,226	4,505
<b>Cash Flows from Investing Activities</b>	9 -	470 -	570
		<hr/>	<hr/>
<b>Change in Cash and Cash Equivalents in the Year</b>		3,756	3,935
Cash and cash equivalents brought forward		35,442	31,507
		<hr/>	<hr/>
<b>Cash at bank and in hand less overdrafts at 31 March 2025</b>		39,198	35,442
		<hr/>	<hr/>

The attached notes form part of these accounts

**Demesne Community Association**

**Report and Accounts**

**Year ended 31 March 2025**

**Notes to the Accounts**

**1 Accounting Policies**

***Basis of preparation of the accounts***

The financial statements have been prepared under the historical cost convention, and are in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and with the Charities Act 2011. The Charity constitutes a public benefit entity as defined by FRS 102.

***Incoming resources***

Voluntary income and donations are included in incoming resources when they are receivable, except where donors specify that they must be used in future accounting periods or donors conditions have not been fulfilled, then income is deferred. The income from fees is recorded gross.

***Grants receivable***

Grants receivable are recorded on the accruals basis.

***Resources expended***

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

***Governance costs***

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the Independent Examiner's fees and costs linked to the strategic management of the Charity.

***Value added tax***

Value added tax is not recoverable by the Charity, as such is included in the relevant cost in the Statement of Financial Activities.

***Depreciation***

Fixed assets are depreciated over their useful economic lives as follows:  
Office equipment - 15% per annum on the reducing balance basis

**2 Grants Receivable and Donations**

	<b>Restricted Funds 2025 £</b>	<b>Unrestricted Funds 2025 £</b>	<b>Restricted Funds 2024 £</b>	<b>Unrestricted Funds 2024 £</b>
General (page 14)	46,825	32,814	-	51,419
Nursery (page 15)	37,804	-	92,306	-
	<hr/>	<hr/>	<hr/>	<hr/>
	84,629	32,814	92,306	51,419
	<hr/>	<hr/>	<hr/>	<hr/>

**Demesne Community Association**

**Report and Accounts**

**Year ended 31 March 2025**

**Notes to the Accounts**

**3 Investment Income**

	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Restricted Funds 2024 £	Unrestricted Funds 2024 £
General (page 14)	-	-	-	-
Nursery (page 15)	-	164	-	-
	-	164	-	-

**4 Income From Use of Facilities and Other Income**

	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Restricted Funds 2024 £	Unrestricted Funds 2024 £
General (page 14)	-	22,176	-	22,767
Nursery (page 15)	1,444	-	12,043	-
	1,444	22,176	12,043	22,767

**5 Direct Charitable Expenditure**

	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Restricted Funds 2024 £	Unrestricted Funds 2024 £
General (page 14)	14,713	60,949	-	79,247
Nursery (page 15)	57,153	1,053	85,403	6,343
	71,866	62,002	85,403	85,590

**6 Governance Costs**

	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Restricted Funds 2024 £	Unrestricted Funds 2024 £
General (page 14)	-	3,840	-	2,353
Nursery (page 15)	-	-	-	-
	-	3,840	-	2,353

**7 Net Movement in Funds During the Year**

The net movement is after charging:	2025 £	2024 £
Depreciation of tangible fixed assets	268	232
Independent examiner's fee	1,500	1,500

Demesne Community Association

Report and Accounts

Year ended 31 March 2025

Notes to the Accounts

8 Staff Costs

No remuneration was paid to Trustees. Staff costs are broken down as follows:

	2025	2024
	£	£
Wages and salaries	55,819	102,896
Pension costs	1,257	1,966
Social security costs	77	2,023
	<hr/>	<hr/>
	57,153	106,885
	<hr/>	<hr/>

The average weekly number of staff employed, calculated as full time equivalents during the year was as follows:

	2025	2024
	£	£
Direct charitable work	0	6
Governance costs	0	0
	<hr/>	<hr/>
	0	6
	<hr/>	<hr/>

No employee received remuneration of more than £60,000

Remuneration relating to key management personnel amounted to £21,452 (2022: £21,451)

9 Tangible Fixed Assets

	Office Equipment	Nursery Equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2024	1,719	-	1,719
Additions	470	-	470
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2025	2,189	-	2,189
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 April 2024	404	-	404
Charge for the year	268	-	268
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2025	672	-	672
	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>			
At 31 March 2025	1,517	-	1,517
At 31 March 2024	1,315	-	1,315

10 Debtors

	2025	2024
	£	£
Trade debtors	-	-
Other debtors	9	-
	<hr/>	<hr/>
	9	-
	<hr/>	<hr/>

**Demesne Community Association**

**Report and Accounts**

**Year ended 31 March 2025**

**Notes to the Accounts**

**11 Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	210	210
Other taxes and social security costs	1,680	960
Pension	-	272
Accruals	1,500	1,500
	<hr/>	<hr/>
	3,390	2,942
	<hr/>	<hr/>

**12 Accumulated Funds/Reserves**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Unrestricted</b>
	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>
	<b>2025</b>	<b>2025</b>	<b>2024</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 April 2024	19,340	14,474	394	28,232
Retained surplus/(deficit)	14,207 -	10,687	18,946 -	13,758
	<hr/>	<hr/>	<hr/>	<hr/>
	33,547	3,787	19,340	14,474
	<hr/>	<hr/>	<hr/>	<hr/>

Following a recent board meeting, the Trustees reviewed the organisation's financial position and our existing reserves policy, which previously required a minimum reserve level of £20,000. Due to the depletion of funds resulting from the nursery redundancies, the board agreed that maintaining this level is no longer feasible in the short term.

As a result, the Trustees have approved a reduction of the reserves target to £10,000. This revised level reflects our current financial position while ensuring that we retain an appropriate buffer to manage cash flow and essential operational risks. The board will continue to monitor the reserves regularly and aims to rebuild them as the organisation's financial circumstances improve. This will be reviewed in April 2026 by the board of trustees.

The guiding principles are:

- financial stability - a financial buffer to mitigate the impact of unexpected costs, economic uncertainties or fluctuations in revenue;
- strategic flexibility - the flexibility to seize strategic opportunities or address emerging needs without jeopardising ongoing programmes or services;
- risk management - managing specific risks identified by regular risk assessments, including operational, financial and external factors; and
- operational continuity - to ensure the continuity of essential operations in the event of unexpected disruptions emergencies of crises.

By adhering to this policy, the Association aims to enhance its financial resilience, safeguard its mission and position itself strategically for sustained impact.

**Demesne Community Association**

**Report and Accounts**

Year ended 31 March 2025

**Notes to the Accounts**

**13 Status**

The Company, which is a registered charity, is limited by guarantee and has no share capital.

**14 Comparative Statement of Financial Activities**

		Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £
	<b>Notes</b>			
<b>Income and Expenditure</b>				
<b>Incoming Resources</b>				
Income from use of facilities	4	-	22,767	22,767
Income from nursery		12,043	-	12,043
Grants and donations receivable	2	92,306	51,419	143,725
Other income	4	-	-	-
<b>Total Incoming Resources</b>		<b>104,349</b>	<b>74,186</b>	<b>178,535</b>
<b>Resources Expended</b>				
<b>Cost of Generating Funds</b>				
Direct charitable expenditure	5	85,403	85,590	170,993
Governance costs	6	-	2,353	2,353
<b>Total Expenditure</b>		<b>85,403</b>	<b>87,943</b>	<b>173,346</b>
<b>Net Incoming/(Outgoing) Resources for the Year</b>		<b>18,946</b>	<b>- 13,757</b>	<b>5,189</b>
<b>Statement of Other Recognised Gains and Losses</b>				
<b>Net Incoming/(Outgoing) Resources Before Other Recognised Gains and Losses</b>				
Net movement in funds	7	18,946	- 13,757	5,189
Total funds brought forward		394	28,232	28,626
<b>Total Funds Carried Forward</b>		<b>19,340</b>	<b>14,475</b>	<b>33,815</b>

**15 Reconciliation of Net Movements in funds to Net Cash Flow from Operating Activities**

	2025 £	2024 £
Net movements in funds	3,520	5,188
Add back depreciation	268	232
Decrease/(increase) in debtors	9	-
Increase/(decrease) in creditors	448	-
<b>Net cash used in operating activities</b>	<b>4,227</b>	<b>4,505</b>

Demesne Community Association

Report and Accounts

Year ended 31 March 2025

General Income and Expenditure Account

Income from use of facilities and other income

	2025 £	2024 £
Room hire	21,546	22,767
Other income	630	
	<hr/>	<hr/>
	22,176	22,767
	<hr/>	<hr/>

Grants

<b>Restricted</b>	46,825	-
<b>Unrestricted</b>	32,814	51,419

Investment Income

Bank interest	-	-
---------------	---	---

<b>Total Income</b>	<hr/>	<hr/>
	101,815	74,186
	<hr/>	<hr/>

Expenses

Direct Charitable Expenses

Wages, salaries and pension costs	21,615	21,482
Insurance	2,260	2,174
Utilities	9,310	14,133
Building maintenance	-	245
Subcontracted workshop expenses	14,713	11,285
Telephone	2,062	3,438
Cleaning	7,259	5,365
Gardening	1,891	-
Sundry expenses	41	135
Travel	65	76
Service charges	1,805	625
Project Costs	1,178	-
IT	837	539
Bank charges	-	137
Security fees	5,815	5,760
Legal and professional	5,046	5,431
Purchases	770	8,190
Depreciation	268	232
Advertising	216	-
Interest of Overdue Taxation	27	-
Repairs and Renewals	486	-
	<hr/>	<hr/>
	75,662	79,247
	<hr/>	<hr/>

Governance costs

Accountancy and payroll	2,340	853
Independent examiners fees	1,500	1,500

	<hr/>	<hr/>
	3,840	2,353
	<hr/>	<hr/>

<b>Total Expenses</b>	<hr/>	<hr/>
	79,502	81,600
	<hr/>	<hr/>

<b>Surplus/(deficit) for the Year</b>	<hr/>	<hr/>
	22,313	7,415
	<hr/>	<hr/>

**Demesne Community Association**

**Report and Accounts**

**Year ended 31 March 2025**

**Nursery Income and Expenditure Account**

<b>Income from nursery</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Fees	1,444	12,043
	<hr/>	<hr/>
	1,444	12,043
	<hr/>	<hr/>
<b>Grants</b>		
<b>Restricted</b>	37,804	92,306
<b>Unrestricted</b>	-	-
<b>Investment Income</b>		
Bank interest	164	-
	<hr/>	<hr/>
<b>Total Income</b>	<b>39,412</b>	<b>104,349</b>
	<hr/>	<hr/>
<b>Expenses</b>		
<b>Direct Charitable Expenses</b>		
Wages salaries and pension costs	57,153	85,403
Purchases	865	4,111
Subcontractors		1,520
Travel		-
Stationery & Printing		-
Bank Charges		182
Clothing		-
Sundry Expenses		-
Legal and Professional Fees		-
Repairs and renewals		-
Service Charges	188	470
Other Direct Costs		60
	<hr/>	<hr/>
	58,206	91,746
	<hr/>	<hr/>
<b>Governance costs</b>		
Accountancy and payroll	-	-
Independent examiners fees	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>
<b>Total Expenses</b>	<b>58,206</b>	<b>91,746</b>
	<hr/>	<hr/>
<b>Surplus/(deficit) for the Year</b>	<b>- 18,794</b>	<b>12,603</b>

**DEMESNE COMMUNITY ASSOCIATION**

England & Wales - Charity number 1061422

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# Accounts

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**Demesne Community Association**

Report and Accounts

Year ended  
31 March 2024

**Demesne Community Association**

**Report and Accounts**

**Year ended 31 March 2024**

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**Demesne Community Association**

**Report and Accounts**

**Year ended 31 March 2024**

**Legal and Administrative Information**

**Registered Charity Number** 1061422

**Company Number** 03288971

**Registered Office**  
Asby Close  
Langley  
Middleton  
Manchester  
M24 4JF

**Trustees**  
Ms C Fraser  
Mr D Fraser  
Miss H Binns

**Bankers**  
Nat West Bank Plc  
Middleton Branch  
Unit 6-9 Midway House  
Long Street  
Middleton  
M24 6NW

**Accountants**  
Archwood Accountants  
46-48 Long Street  
Middleton  
Manchester  
M24 6UQ

**Independent Examiner**  
Mr A S Foxcroft  
46-48 Long Street  
Middleton  
Manchester  
M24 6UQ

## **Demesne Community Association**

### **Report and Accounts**

**Year ended 31 March 2024**

### **Trustees Report to the Members of Demesne Community Association**

The Trustees present their annual report and the financial statements for the year ended 31 March 2024.

The Report of the Trustees has been prepared in accordance with the Statement of Recommended Practice and Reporting by Charities (SORP FRS 102).

### **Governing Documents**

The Association is governed by its Memorandum and Articles of Association and is a Charitable company limited by guarantee.

### **Structure Governance and Management**

The Trustees (who form the management committee of the Association) are also directors as defined by the Companies Act 2006.

The Senior Manager for the Association was Ms S Patterson.

Trustees are elected by the existing Trustees as a body. All new trustees are provided with training and information about the role and expectations of a charity trustee.

The day-to-day management of the association is by the Senior Manager following policies and procedures agreed by the Trustees.

### **Objects of the Charity, Principal Activities and Organisation**

The objects of the Charity are to promote the benefit of the inhabitants of Langley and their immediate environs by working together with inhabitants, local authorities and voluntary organisations in a common effect to advance education and to provide facilities in the interest of social welfare for recreational and leisure time occupation with the object of improving the conditions of life for the inhabitants.

The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit when deciding what activities the Charity should undertake.

### **Vision and Mission**

The vision and mission of the Charity are to empower communities and enrich lives.

The Association is dedicated to fostering a resilient and thriving community through comprehensive support that emphasises health and wellbeing and promotes access to quality education. The mission is to empower individuals to overcome challenges, creating a positive impact that strengthens the fabric of our society.

## **Demesne Community Association**

### **Report and Accounts**

**Year ended 31 March 2024**

### **Trustees Report to the Members of Demesne Community Association**

#### **Developments and Achievements**

##### **1. Youth Club for children Aged 8-13**

We launched a youth club for children aged 8- 13, in partnership with 'Your Trust'. The club offers a safe space for young people to play sports , participate in arts and crafts and socialise. This initiative aims to support positive social engagement for youth in our community.

##### **2. Holiday Clubs**

During the Easter and summer holidays, we hosted fully booked holiday clubs with a range of activities and lunch provided. The clubs were primarily aimed at children eligible for free school lunches but were open to all. We received positive feedback from families on this service.

##### **3. Art Course Funded by Cartwheel Arts**

With funding from 'Cartwheel Arts', we ran a six-week introductory course in painting and drawing. The course was well attended, and we are planning to continue it next year due to strong interest from participants.

#### **Financial Report**

The Charity was able to generate sufficient funds for its operational needs without depleting its level of reserves below the level required by the reserves policy. Staff costs were, and continue to be, the main outgoing for the Charity, particularly in the nursery. Without the dedication of the paid employees and the efforts of the volunteers, the Association would not be able to deliver on its aims. The financial position remains stable and reserves are adequate for the charity's needs.

#### **Transactions and Financial Position**

The financial position is set out in the Statement of Financial Affairs on page 6.

#### **Tangible Fixed Assets for use by the Charity**

Details of movements in fixed assets are set out in note 9 to the accounts

**Demesne Community Association**

**Report and Accounts**

**Year ended 31 March 2024**

**Trustees Report to the Members of  
Demesne Community Association**

**Investment Policy and Returns**

Under the Articles of Association the Charity has the power to make any investment which the Trustees see fit. At present, no funds have been invested by the Trustees.

**Reserves**

The Charity Commission requires charities to explain their policy for free reserves. This has been explained in note 12 to the accounts. The policy is reviewed annually by the Trustees to ensure its continued relevance and effectiveness. Adjustments to the policy may be made based on changes in risk factors, financial health or strategic priorities. Regular reports on the status of reserves are produced and provided to the Trustees, ensuring transparency and accountability in financial management. The next policy review is scheduled for April 2025. Subsequent amendments or revisions will require Trustees' approval.

**Risk Management**

The Trustees actively review the major risks the Charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

The Trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate any significant risk.

**Statement of Trustees Responsibilities**

The Trustees are required by law to prepare financial statements for each year which give a true and fair view of the financial activities of the Charity and its financial position at the end of the year.

In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether the policies adopted are in accordance with the Charities Act 2011 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume the Charity will continue in operation.

**Independent Examiner**


A resolution proposing Mr A S Foxcroft be reappointed as independent examiner of the Charity was put to the Trustees.

The Report of the Trustees has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS102) issued in October 2019.

**Approval**

This report was approved by the Trustees and signed on its behalf on .....

by:

Mr D Fraser  
  
9.12.24

**Demesne Community Association**

**Report and Accounts**

**Year ended 31 March 2024**

**Independent Examiners Report**

**Report of the Independent Examiner to the Members  
of Demesne Community Association**

I have examined the financial statements on pages 6 to 15 for the year ended 31 March 2024, which have been prepared under the accounting policies set out on page 9.

**Respective Responsibilities of the Trustees and 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 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 procedures laid down in the General Directions given by the Charity 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 Report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An 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 the Trustees concerning such matters.

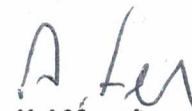
The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

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

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- where accounts are prepared on an accruals basis, they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102); or
- there exists any matter which I believe should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Dated 11/12/24



**Mr A S Foxcroft**  
46-48 Long Street  
Middleton  
Manchester  
M24 6UQ

Demesne Community Association

Report and Accounts

Year ended 31 March 2024

Statement of Financial Activities

	Notes	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £
<b>Income and Expenditure</b>							
<b>Incoming Resources</b>							
Income from use of facilities	4	-	22,767	22,767	-	30,522	30,522
Income from nursery	4	12,043	-	12,043	37,973	-	37,973
Grants and donations receivable	2	92,306	51,419	143,725	59,549	46,211	105,760
Other income		-	-	-	-	100	100
<b>Total Incoming Resources</b>		<b>104,349</b>	<b>74,185</b>	<b>178,535</b>	<b>97,522</b>	<b>76,833</b>	<b>174,355</b>
<b>Resources Expended</b>							
<b>Cost of Generating Funds</b>							
Direct charitable expenditure	5	85,403	85,590	170,993	97,128	90,536	187,664
Governance costs	6	-	2,353	2,353	-	2,730	2,730
<b>Total Expenditure</b>		<b>85,403</b>	<b>87,943</b>	<b>173,346</b>	<b>97,128</b>	<b>93,266</b>	<b>190,394</b>
<b>Net Incoming/(Outgoing) Resources for the Year</b>		<b>18,946 -</b>	<b>13,758</b>	<b>5,188</b>	<b>394 -</b>	<b>16,433 -</b>	<b>16,039</b>
<b>Statement of Other Recognised Gains and Losses</b>							
<b>Net Incoming/(Outgoing) Resources Before Other Recognised Gains and Losses</b>							
Net movement in funds	7	18,946 -	13,758	5,188	394 -	16,433 -	16,039
Total funds brought forward		394	28,232	28,626	-	44,665	44,665
<b>Total Funds Carried Forward</b>		<b>19,340</b>	<b>14,474</b>	<b>33,814</b>	<b>394</b>	<b>28,232</b>	<b>28,626</b>
<b>Reconciliation of Movement in Funds</b>							
Tangible assets		-	338	338	-	976	976
Current assets		18,946 -	15,012	3,934	394 -	13,552 -	13,158
Current liabilities		-	916	916	-	3,857 -	3,857
		<b>18,946 -</b>	<b>13,758</b>	<b>5,188</b>	<b>394 -</b>	<b>16,433 -</b>	<b>16,039</b>

The surplus/(deficit) for the year represents the total recognised gains/(losses) for the year.

None of the Charity's activities were acquired or discontinued during the year.

The attached notes form part of these accounts

Demesne Community Association

Report and Accounts

Year ended 31 March 2024

Balance Sheet

	Notes	2024	2024	2023	2023
				£	£
<b>Fixed Assets</b>					
Tangible assets	9		1,314		976
<b>Current Assets</b>					
Debtors	10	-		-	
Cash at bank and in hand		35,442		31,507	
		<u>35,442</u>		<u>31,507</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>					
	11	2,942		3,857	
<b>Net Current Assets</b>			32,500		27,650
<b>Net Assets</b>			<u>33,814</u>		<u>28,626</u>
<b>Reserves</b>					
Restricted Funds			19,340		394
Unrestricted Funds			14,474		28,232
<b>Accumulated Funds</b>	12		<u>33,814</u>		<u>28,626</u>

The Trustees are satisfied that the Company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no persons have required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The accounts have been prepared in accordance with Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Trustees on 07/12/2024

and signed on their behalf by: *C. Fraser*

Ms C Fraser  
Trustee

Miss H Binns  
Trustee

*H Binns*

The attached notes form part of these accounts

**Demesne Community Association**

**Report and Accounts**

**Year ended 31 March 2024**

**Cash Flow Statement**

	<b>Notes</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
<b>Net Cash Used in Operating Activities</b>		4,505 -	12,011
<b>Cash Flows from Investing Activities</b>	<b>15 -</b>	570 -	1,147
<b>Change in Cash and Cash Equivalents in the Year</b>		3,935 -	13,158
Cash and cash equivalents brought forward		31,507	44,665
<b>Cash at bank and in hand less overdrafts at 31 March 2024</b>		35,442	31,507

The attached notes form part of these accounts

Demesne Community Association

Report and Accounts

Year ended 31 March 2024

Notes to the Accounts

1 Accounting Policies

**Basis of preparation of the accounts**

The financial statements have been prepared under the historical cost convention, and are in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and with the Charities Act 2011. The Charity constitutes a public benefit entity as defined by FRS 102.

**Incoming resources**

Voluntary income and donations are included in incoming resources when they are receivable, except where donors specify that they must be used in future accounting periods or donors conditions have not been fulfilled, then income is deferred. The income from fees is recorded gross.

**Grants receivable**

Grants receivable are recorded on the accruals basis.

**Resources expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

**Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the Independent Examiner's fees and costs linked to the strategic management of the Charity.

**Value added tax**

Value added tax is not recoverable by the Charity, as such is included in the relevant cost in the Statement of Financial Activities.

**Depreciation**

Fixed assets are depreciated over their useful economic lives as follows:  
Office equipment - 15% per annum on the reducing balance basis

2 Grants Receivable and Donations

	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Restricted Funds 2023 £	Unrestricted Funds 2023 £
General (page 14)	-	51,419	-	46,211
Nursery (page 15)	92,306	-	59,549	-
	<hr/>	<hr/>	<hr/>	<hr/>
	92,306	51,419	59,549	46,211
	<hr/>	<hr/>	<hr/>	<hr/>

Demesne Community Association

Report and Accounts

Year ended 31 March 2024

Notes to the Accounts

3 Investment Income

	Restricted Funds 2024	Unrestricted Funds 2024	Restricted Funds 2023	Unrestricted Funds 2023
	£	£	£	£
General (page 14)	-	-	-	-
Nursery (page 15)	-	-	-	-
	-	-	-	-

4 Income From Use of Facilities and Other Income

	Restricted Funds 2024	Unrestricted Funds 2024	Restricted Funds 2023	Unrestricted Funds 2023
	£	£	£	£
General (page 14)	-	22,767	-	30,622
Nursery (page 15)	12,043	-	37,973	-
	12,043	22,767	37,973	30,622

5 Direct Charitable Expenditure

	Restricted Funds 2024	Unrestricted Funds 2024	Restricted Funds 2023	Unrestricted Funds 2023
	£	£	£	£
General (page 14)	-	79,247	-	82,119
Nursery (page 15)	85,403	6,343	97,128	8,417
	85,403	85,590	97,128	90,536

6 Governance Costs

	Restricted Funds 2024	Unrestricted Funds 2024	Restricted Funds 2023	Unrestricted Funds 2023
	£	£	£	£
General (page 14)	-	2,353	-	2,730
Nursery (page 15)	-	-	-	-
	-	2,353	-	2,730

7 Net Movement in Funds During the Year

The net movement is after charging:	2024	2023
	£	£
Depreciation of tangible fixed assets	232	172
Independent examiner's fee	1,500	1,500

Demesne Community Association

Report and Accounts

Year ended 31 March 2024

Notes to the Accounts

8 Staff Costs

No remuneration was paid to Trustees. Staff costs are broken down as follows:

	2024	2023
	£	£
Wages and salaries	102,896	114,334
Pension costs	1,966	1,747
Social security costs	2,023	2,498
	<hr/>	<hr/>
	106,885	118,579
	<hr/>	<hr/>

The average weekly number of staff employed, calculated as full time equivalents during the year was as follows:

	2024	2023
	£	£
Direct charitable work	6	7
Governance costs	0	0
	<hr/>	<hr/>
	6	7
	<hr/>	<hr/>

No employee received remuneration of more than £60,000

Remuneration relating to key management personnel amounted to £21,452 (2022: £21,451)

9 Tangible Fixed Assets

	Office Equipment	Nursery Equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2023	1,148	-	1,148
Additions	570	-	570
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2024	1,718	-	1,718
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 April 2023	172	-	172
Charge for the year	232	-	232
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2024	404	-	404
	<hr/>	<hr/>	<hr/>
Net Book Value			
At 31 March 2024	<hr/>	<hr/>	<hr/>
	1,314	-	1,314
	<hr/>	<hr/>	<hr/>
At 31 March 2023	976	-	976
	<hr/>	<hr/>	<hr/>

10 Debtors

	2024	2023
	£	£
Trade debtors	-	-
Other debtors	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>

**Demesne Community Association**

**Report and Accounts**

Year ended 31 March 2024

**Notes to the Accounts**

**11 Creditors: Amounts Falling Due Within One Year**

	2024 £	2023 £
Trade creditors	210	810
Other taxes and social security costs	960	1,323
Pension	272	224
Accruals	1,500	1,500
	2,942	3,857

**12 Accumulated Funds/Reserves**

	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Restricted Funds 2023 £	Unrestricted Funds 2023 £
At 1 April 2023	394	28,232	-	44,665
Retained surplus/(deficit)	17,444	- 12,256	394	- 16,433
	17,838	15,976	394	28,232

The Trustees' reserves policy is to retain sufficient funds (currently set at at least £20,000) to provide financial stability, flexibility and the ability to respond to unforeseen circumstances or opportunities, ensuring the sustained achievement of the charity's mission and objectives.

The guiding principles are:

- financial stability - a financial buffer to mitigate the impact of unexpected costs, economic uncertainties or fluctuations in revenue;
- strategic flexibility - the flexibility to seize strategic opportunities or address emerging needs without jeopardising ongoing programmes or services;
- risk management - managing specific risks identified by regular risk assessments, including operational, financial and external factors; and
- operational continuity - to ensure the continuity of essential operations in the event of unexpected disruptions emergences of crises.

By adhering to this policy, the Association aims to enhance its financial resilience, safeguard its mission and position itself strategically for sustained impact.

Demesne Community Association

Report and Accounts

Year ended 31 March 2024

Notes to the Accounts

13 Status

The Company, which is a registered charity, is limited by guarantee and has no share capital.

14 Comparative Statement of Financial Activities

		Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £
	Notes			
<b>Income and Expenditure</b>				
<b>Incoming Resources</b>				
Income from use of facilities	4		30,522	30,522
Income from nursery		37,973.00		37,973
Grants and donations receivable	2	59,549	46,211	105,760
Other income	4		100	100
<b>Total Incoming Resources</b>		97,522	76,833	174,355
<b>Resources Expended</b>				
<b>Cost of Generating Funds</b>				
Direct charitable expenditure	5	97,128	90,536	187,664
Governance costs	6	-	2,730	2,730
<b>Total Expenditure</b>		97,128	93,266	190,394
<b>Net Incoming/(Outgoing) Resources for the Year</b>		394.00	- 16,433	- 16,039
<b>Statement of Other Recognised Gains and Losses</b>				
<b>Net Incoming/(Outgoing) Resources Before Other Recognised Gains and Losses</b>				
Net movement in funds	7	394	- 16,433	- 16,039
Total funds brought forward		-	44,665	44,665
<b>Total Funds Carried Forward</b>		394	28,232	28,626

15 Reconciliation of Net Movements in funds to Net Cash Flow from Operating Activities

	2024 £		2023 £
Net movements in funds	5,188	-	16,039
Add back depreciation	232		172
Decrease/(increase) in debtors	-		-
Increase/(decrease) in creditors	-	916	3,857
<b>Net cash used in operating activities</b>	4,505	-	12,010

Demesne Community Association

Report and Accounts

Year ended 31 March 2024

General Income and Expenditure Account

Income from use of facilities and other income

	2024	2023
	£	£
Room hire	22,767	30,522
Other income	-	100
	<u>22,767</u>	<u>30,622</u>

Grants

Restricted	-	-
Unrestricted	51,419	46,211

Investment Income

Bank interest	-	-
<b>Total Income</b>	<u>74,186</u>	<u>76,833</u>

Expenses

Direct Charitable Expenses

Wages, salaries and pension costs	21,482	21,451
Insurance	2,174	2,190
Utilities	14,133	12,471
Building maintenance	245	3,120
Subcontracted workshop expenses	11,285	19,711
Telephone	3,438	1,750
Cleaning	5,365	8,233
Food and milk	-	858
Sundry expenses	135	420
Travel	76	97
Service charges	625	402
Stationery	-	291
IT	539	360
Bank charges	137	127
Security fees	5,760	5,770
Legal and professional	5,431	4,512
Purchases	8,190	184
Depreciation	232	172
	<u>79,247</u>	<u>82,119</u>

Governance costs

Accountancy and payroll	853	1,230
Independent examiners fees	1,500	1,500
	<u>2,353</u>	<u>2,730</u>

Total Expenses

	<u>81,600</u>	<u>84,849</u>
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Surplus/(deficit) for the Year

	<u>- 7,415</u>	<u>- 8,016</u>
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Demesne Community Association

Report and Accounts

Year ended 31 March 2024

Nursery Income and Expenditure Account

Income from nursery	2024 £	2023 £
Fees	12,043	37,973
	<hr/>	<hr/>
	12,043	37,973
	<hr/>	<hr/>
<b>Grants</b>		
Restricted	92,306	59,549
Unrestricted	-	-
<b>Investment Income</b>		
Bank interest	-	-
	<hr/>	<hr/>
<b>Total Income</b>	<b>104,349</b>	<b>97,522</b>
	<hr/>	<hr/>
<b>Expenses</b>		
<b>Direct Charitable Expenses</b>		
Wages salaries and pension costs	85,403	97,128
Purchases	4,111	1,993
Subcontractors	1,520	700
Food	-	1,068
Travel	-	1,207
Stationery & Printing	-	20
Bank Charges	182	225
Clothing	-	893
Sundry Expenses	-	809
Legal and Professional Fees	-	474
Repairs and renewals	-	1,028
Service Charges	470	-
Other Direct Costs	60	-
	<hr/>	<hr/>
	91,746	105,545
	<hr/>	<hr/>
<b>Governance costs</b>		
Accountancy and payroll	-	-
Independent examiners fees	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>
<b>Total Expenses</b>	<b>91,746</b>	<b>105,545</b>
	<hr/>	<hr/>
<b>Surplus/(deficit) for the Year</b>	<b>12,603</b>	<b>- 8,023</b>

**DEMESNE COMMUNITY ASSOCIATION**

England & Wales - Charity number 1061422

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# Accounts

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# **Demesne Community Association**

Report and Accounts

Year ended  
31 March 2023

**Demesne Community Association**

**Report and Accounts**

**Year ended 31 March 2023**

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**Demesne Community Association**

**Report and Accounts**

**Year ended 31 March 2023**

**Legal and Administrative Information**

<b>Registered Charity Number</b>	1061422
<b>Company Number</b>	03288971
<b>Registered Office</b>	Asby Close Langley Middleton Manchester M24 4JF
<b>Trustees</b>	Ms C Fraser Mr D Fraser Miss H Binns

<b>Bankers</b>	Nat West Bank Plc Middleton Branch Unit 6-9 Midway House Long Street Middleton M24 6NW
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<b>Accountants</b>	Archwood Accountants 46-48 Long Street Middleton Manchester M24 6UQ
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<b>Independent Examiner</b>	Mr A S Foxcroft 46-48 Long Street Middleton Manchester M24 6UQ
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## **Demesne Community Association**

### **Report and Accounts**

**Year ended 31 March 2023**

#### **Trustees Report to the Members of Demesne Community Association**

The Trustees present their annual report and the financial statements for the year ended 31 March 2023.

The Report of the Trustees has been prepared in accordance with the Statement of Recommended Practice and Reporting by Charities (SORP FRS 102).

#### **Governing Documents**

The Association is governed by its Memorandum and Articles of Association and is a Charitable company limited by guarantee.

#### **Structure Governance and Management**

The Trustees (who form the management committee of the Association) are also directors as defined by the Companies Act 2006.

The Senior Manager for the Association was Ms S Patterson.

Trustees are elected by the existing Trustees as a body. All new trustees are provided with training and information about the role and expectations of a charity trustee.

The day-to-day management of the association is by the Senior Manager following policies and procedures agreed by the Trustees.

#### **Objects of the Charity, Principal Activities and Organisation**

The objects of the Charity are to promote the benefit of the inhabitants of Langley and their immediate environs by working together with inhabitants, local authorities and voluntary organisations in a common effect to advance education and to provide facilities in the interest of social welfare for recreational and leisure time occupation with the object of improving the conditions of life for the inhabitants.

The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit when deciding what activities the Charity should undertake.

#### **Vision and Mission**

The vision and mission of the Charity are to empower communities and enrich lives.

The Association is dedicated to fostering a resilient and thriving community through comprehensive support that emphasises health and wellbeing and promotes access to quality education. The mission is to empower individuals to overcome challenges, creating a positive impact that strengthens the fabric of our society.

## **Demesne Community Association**

### **Report and Accounts**

**Year ended 31 March 2023**

### **Trustees Report to the Members of Demesne Community Association**

#### **Developments and Achievements**

##### **1. Creating a haven amidst cost of living crisis**

During the winter months, the Association has been instrumental in offering a welcoming and supportive environment for residents grappling with the challenges of the cost of living crisis. Through collaborative efforts with our local partners and dedicated volunteers, we have provided a comforting space for those facing financial hardships, ensuring their wellbeing during these trying times.

##### **2. Demesne Youth Centre**

A major highlight has been the remarkable progress made by the Demesne Youth Centre. Securing funding for 12 months underscores the acknowledgment of the positive impact of the programme on youth development and the arts. During the last 12 months Demesne Youth Centre performed at the renowned Lowry Theatre in Salford. This not only validates the exceptional skills and commitment of the young performers but also elevates the Association's visibility within the broader arts community.

##### **3. Summer Activity Programme**

The Association has triumphantly organised and hosted a vibrant 5-week summer programme tailored to children from disadvantaged backgrounds. This activities successfully offered a fun and enriching experience for the children and also bridged gaps in access to recreational opportunities. The summer programme encompassed a diverse array of activities, including dance and drama workshops, sports and arts and crafts. The success of this initiative is measured in the numbers who attended and also in the positive impact of the wellbeing and personal development of the participants.

#### **Financial Report**

The Charity was able to generate sufficient funds for its operational needs without depleting its level of reserves below the level required by the reserves policy. Staff costs were, and continue to be, the main outgoing for the Charity, particularly in the nursery. Without the dedication of the paid employees and the efforts of the volunteers, the Association would not be able to deliver on its aims. The financial position remains stable and reserves are adequate for the charity's needs.

#### **Transactions and Financial Position**

The financial position is set out in the Statement of Financial Affairs on page 6.

#### **Tangible Fixed Assets for use by the Charity**

Details of movements in fixed assets are set out in note 9 to the accounts

**Demesne Community Association**

**Report and Accounts**

**Year ended 31 March 2023**

**Trustees Report to the Members of  
Demesne Community Association**

**Investment Policy and Returns**

Under the Articles of Association the Charity has the power to make any investment which the Trustees see fit. At present, no funds have been invested by the Trustees.

**Reserves**

The Charity Commission requires charities to explain their policy for free reserves. This has been explained in note 12 to the accounts. The policy is reviewed annually by the Trustees to ensure its continued relevance and effectiveness. Adjustments to the policy may be made based on changes in risk factors, financial health or strategic priorities. Regular reports on the status of reserves are produced and provided to the Trustees, ensuring transparency and accountability in financial management. The next policy review is scheduled for April 2024. Subsequent amendments or revisions will require Trustees' approval.

**Risk Management**

The Trustees actively review the major risks the Charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

The Trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate any significant risk.

**Statement of Trustees Responsibilities**

The Trustees are required by law to prepare financial statements for each year which give a true and fair view of the financial activities of the Charity and its financial position at the end of the year.

In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether the policies adopted are in accordance with the Charities Act 2011 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume the Charity will continue in operation.

**Independent Examiner**

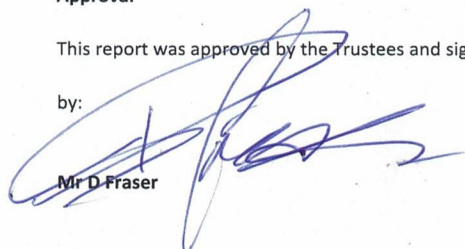
A resolution proposing Mr A S Foxcroft be reappointed as independent examiner of the Charity was put to the Trustees.

The Report of the Trustees has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS102) issued in October 2019.

**Approval**

This report was approved by the Trustees and signed on its behalf on ..... 18 December 2023

by:



Mr D Fraser

**Demesne Community Association**

**Report and Accounts**

**Year ended 31 March 2023**

**Independent Examiners Report**

**Report of the Independent Examiner to the Members  
of Demesne Community Association**

I have examined the financial statements on pages 6 to 15 for the year ended 31 March 2023, which have been prepared under the accounting policies set out on page 9.

**Respective Responsibilities of the Trustees and 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 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 procedures laid down in the General Directions given by the Charity 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 Report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An 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 the Trustees concerning 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 which indicates that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- where accounts are prepared on an accruals basis, they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102); or
- there exists any matter which I believe should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Dated ..... 18 December 2023



**Mr A S Foxcroft**  
46-48 Long Street  
Middleton  
Manchester  
M24 6UQ

Demesne Community Association

Report and Accounts

Year ended 31 March 2023

Statement of Financial Activities

	Notes	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>Income and Expenditure</b>					
<b>Incoming Resources</b>					
Income from use of facilities	4	-	30,522	30,522	26,510
Income from nursery		37,973	-	37,973	33,195
Grants and donations receivable	2	59,549	46,211	105,760	129,802
Other income		-	100	100	41,578
<b>Total Incoming Resources</b>		<b>97,522</b>	<b>76,833</b>	<b>174,355</b>	<b>231,085</b>
<b>Resources Expended</b>					
<b>Cost of Generating Funds</b>					
Direct charitable expenditure	5	97,128	90,536	187,664	226,580
Governance costs	6	-	2,730	2,730	600
<b>Total Expenditure</b>		<b>97,128</b>	<b>93,266</b>	<b>190,394</b>	<b>227,180</b>
<b>Net Incoming/(Outgoing) Resources for the Year</b>		<b>394 -</b>	<b>16,433 -</b>	<b>16,039</b>	<b>3,905</b>
<b>Statement of Other Recognised Gains and Losses</b>					
<b>Net Incoming/(Outgoing) Resources Before Other Recognised Gains and Losses</b>					
Net movement in funds	7	394 -	16,433 -	16,039	3,905
Total funds brought forward		-	44,665	44,665	40,760
<b>Total Funds Carried Forward</b>		<b>394</b>	<b>28,232</b>	<b>28,626</b>	<b>44,665</b>
<b>Reconciliation of Movement in Funds</b>					
Tangible assets		-	976	976	-
Current assets		394 -	13,552 -	13,158	3,905
Current liabilities		-	3,857 -	3,857	-
		<b>394 -</b>	<b>16,433 -</b>	<b>16,039</b>	<b>3,905</b>

The surplus/(deficit) for the year represents the total recognised gains/(losses) for the year.

None of the Charity's activities were acquired or discontinued during the year.

The attached notes form part of these accounts

**Demesne Community Association**

**Report and Accounts**

**Year ended 31 March 2023**

**Balance Sheet**

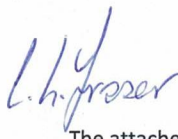
	Notes	2023 £	2023 £	2022 £	2022 £
<b>Fixed Assets</b>					
Tangible assets	9		976		-
<b>Current Assets</b>					
Debtors	10	-		-	
Cash at bank and in hand		31,507		44,665	
		<u>31,507</u>		<u>44,665</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>					
	11	3,857		-	
<b>Net Current Assets</b>			27,650		44,665
<b>Net Assets</b>			<u>28,626</u>		<u>44,665</u>
<b>Reserves</b>					
Restricted Funds			394		-
Unrestricted Funds			28,232		44,665
<b>Accumulated Funds</b>		12	<u>28,626</u>		<u>44,665</u>

The Trustees are satisfied that the Company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no persons have required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The accounts have been prepared in accordance with Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Trustees on 18 December 2023

and signed on their behalf by:

Ms C Fraser  
Trustee



Miss H Binns  
Trustee



The attached notes form part of these accounts

**Demesne Community Association**

**Report and Accounts**

**Year ended 31 March 2023**

**Cash Flow Statement**

	<b>Notes</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
<b>Net Cash Used in Operating Activities</b>	-	12,011	3,905
<b>Cash Flows from Investing Activities</b>	15 -	1,147	-
<b>Change in Cash and Cash Equivalents in the Year</b>	-	13,158	3,905
Cash and cash equivalents brought forward		44,665	40,760
<b>Cash at bank and in hand less overdrafts at 31 March 2023</b>		31,507	44,665

The attached notes form part of these accounts

**1 Accounting Policies**

***Basis of preparation of the accounts***

The financial statements have been prepared under the historical cost convention, and are in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and with the Charities Act 2011. The Charity constitutes a public benefit entity as defined by FRS 102.

***Incoming resources***

Voluntary income and donations are included in incoming resources when they are receivable, except where donors specify that they must be used in future accounting periods or donors conditions have not been fulfilled, then income is deferred. The income from fees is recorded gross.

***Grants receivable***

Grants receivable are recorded on the accruals basis.

***Resources expended***

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

***Governance costs***

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the Independent Examiner's fees and costs linked to the strategic management of the Charity.

***Value added tax***

Value added tax is not recoverable by the Charity, as such is included in the relevant cost in the Statement of Financial Activities.

***Depreciation***

Fixed assets are depreciated over their useful economic lives as follows:

Office equipment - 15% per annum on the reducing balance basis

**2 Grants Receivable and Donations**

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total 2022 £
General (page 14)	-	46,211	36,438
Nursery (page 15)	59,549	-	93,364
	<hr/>	<hr/>	<hr/>
	59,549	46,211	129,802
	<hr/>	<hr/>	<hr/>

Demesne Community Association

Report and Accounts

Year ended 31 March 2023

Notes to the Accounts

3 Investment Income

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total 2022 £
General (page 14)	-	-	-
Nursery (page 15)	-	-	-
	-	-	-

4 Income From Use of Facilities and Other Income

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total 2022 £
General (page 14)	-	30,622	68,088
Nursery (page 15)	37,973	-	33,195
	37,973	30,622	101,283

5 Direct Charitable Expenditure

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total 2022 £
General (page 14)	-	82,119	103,419
Nursery (page 15)	97,128	8,417	123,161
	97,128	90,536	226,580

6 Governance Costs

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total 2022 £
General (page 14)	-	2,730	600
Nursery (page 15)	-	-	-
	-	2,730	600

7 Net Movement in Funds During the Year

The net movement is after charging:	2023 £	2022 £
Depreciation of tangible fixed assets	172	-
Independent examiner's fee	1,500	-

8 Staff Costs

No remuneration was paid to Trustees. Staff costs are broken down as follows:

	2023 £	2022 £
Wages and salaries	114,334	133,294
Pension costs	1,747	1,660
Social security costs	2,498	2,242
	<hr/>	<hr/>
	118,579	137,196
	<hr/>	<hr/>

The average weekly number of staff employed, calculated as full time equivalents during the year was as follows:

	2023 £	2022 £
Direct charitable work	7	9
Governance costs	0	0
	<hr/>	<hr/>
	7	9
	<hr/>	<hr/>

No employee received remuneration of more than £60,000

Remuneration relating to key management personnel amounted to £21,451 (2022: £17,406)

9 Tangible Fixed Assets

	Office Equipment £	Nursery Equipment £	Total £
<b>Cost</b>			
At 1 April 2022	-	-	-
Additions	1,148	-	1,148
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2023	1,148	-	1,148
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 April 2022	-	-	-
Charge for the year	172	-	172
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2023	172	-	172
	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>			
At 31 March 2023	976	-	976
	<hr/>	<hr/>	<hr/>
At 31 March 2022	-	-	-

10 Debtors

	2023 £	2022 £
Trade debtors	-	-
Other debtors	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>

**Demesne Community Association**

**Report and Accounts**

**Year ended 31 March 2023**

**Notes to the Accounts**

**11 Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	810	-
Other taxes and social security costs	1,323	-
Pension	224	-
Accruals	1,500	-
	<hr/>	<hr/>
	3,857	-
	<hr/>	<hr/>

**12 Accumulated Funds/Reserves**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>	
	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 1 April 2022	-	44,665	40,760
Retained surplus/(deficit)	394	16,433	3,905
	<hr/>	<hr/>	<hr/>
	394	28,232	44,665
	<hr/>	<hr/>	<hr/>

The Trustees' reserves policy is to retain sufficient funds (currently set at at least £20,000) to provide financial stability, flexibility and the ability to respond to unforeseen circumstances or opportunities, ensuring the sustained achievement of the charity's mission and objectives.

The guiding principles are:

- financial stability - a financial buffer to mitigate the impact of unexpected costs, economic uncertainties or fluctuations in revenue;
- strategic flexibility - the flexibility to seize strategic opportunities or address emerging needs without jeopardising ongoing programmes or services;
- risk management - managing specific risks identified by regular risk assessments, including operational, financial and external factors; and
- operational continuity - to ensure the continuity of essential operations in the event of unexpected disruptions emergencies of crises.

By adhering to this policy, the Association aims to enhance its financial resilience, safeguard its mission and position itself strategically for sustained impact.

Notes to the Accounts

13 Status

The Company, which is a registered charity, is limited by guarantee and has no share capital.

14 Comparative Statement of Financial Activities

		Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £
	<b>Notes</b>			
<b>Income and Expenditure</b>				
<b>Incoming Resources</b>				
Income from use of facilities	4	-	26,510	26,510
Income from nursery		-	33,195	33,195
Grants and donations receivable	5	93,364	36,438	129,802
Other income		-	41,578	41,578
<b>Total Incoming Resources</b>		<b>93,364</b>	<b>137,721</b>	<b>231,085</b>
<b>Resources Expended</b>				
<b>Cost of Generating Funds</b>				
Direct charitable expenditure	5	93,364	133,216	226,580
Governance costs	6	-	600	600
<b>Total Expenditure</b>		<b>93,364</b>	<b>133,816</b>	<b>227,180</b>
<b>Net Incoming/(Outgoing) Resources for the Year</b>		<b>-</b>	<b>3,905</b>	<b>3,905</b>
<b>Statement of Other Recognised Gains and Losses</b>				
<b>Net Incoming/(Outgoing) Resources Before Other Recognised Gains and Losses</b>				
Net movement in funds	7	-	3,905	3,905
Total funds brought forward		-	40,760	40,760
<b>Total Funds Carried Forward</b>		<b>-</b>	<b>44,665</b>	<b>44,665</b>

15 Reconciliation of Net Movements in funds to Net Cash Flow from Operating Activities

	2023 £	2022 £
Net movements in funds	-	3,905
Add back depreciation	16,039	-
Decrease/(increase) in debtors	172	-
Increase/(decrease) in creditors	-	-
	3,857	-
<b>Net cash used in operating activities</b>	<b>-</b>	<b>3,905</b>

Demesne Community Association

Report and Accounts

Year ended 31 March 2023

General Income and Expenditure Account

Income from use of facilities and other income	2023 £	2022 £
Room hire	30,522	26,510
Other income	100	41,578
	<hr/>	<hr/>
	30,622	68,088
	<hr/>	<hr/>
<b>Grants</b>		
<b>Restricted</b>	-	-
<b>Unrestricted</b>	46,211	36,438
<b>Investment income</b>		
Bank interest	-	-
	<hr/>	<hr/>
<b>Total Income</b>	76,833	104,526
	<hr/>	<hr/>
<b>Expenses</b>		
<b>Direct Charitable Expenses</b>		
Wages, salaries and pension costs	21,451	30,286
Insurance	2,190	2,464
Utilities	12,471	15,132
Building maintenance	3,120	1,908
Subcontracted workshop expenses	19,711	46,457
Photocopier costs	-	1,319
Telephone	1,750	1,559
Cleaning	8,233	303
Rent	-	150
Food and milk	858	3,621
Sundry expenses	420	220
Travel	97	-
Service charges	402	-
Stationery	291	-
IT	360	-
Bank charges	127	-
Security fees	5,770	-
Legal and professional	4,512	-
Purchases	184	-
Depreciation	172	-
	<hr/>	<hr/>
	82,119	103,419
	<hr/>	<hr/>
<b>Governance costs</b>		
Accountancy and payroll	1,230	600
Independent examiners fees	1,500	-
	<hr/>	<hr/>
	2,730	600
	<hr/>	<hr/>
<b>Total Expenses</b>	84,849	104,019
	<hr/>	<hr/>
<b>Surplus/(deficit) for the Year</b>	- 8,016	507

Demesne Community Association

Report and Accounts

Year ended 31 March 2023

Nursery Income and Expenditure Account

Income from nursery

	2023 £	2022 £
Fees	37,973	33,195
	<u>37,973</u>	<u>33,195</u>

Grants

Restricted	59,549	93,364
Unrestricted	-	-

Investment Income

Bank interest	-	-
	<u>-</u>	<u>-</u>

<b>Total Income</b>	<u>97,522</u>	<u>126,559</u>
---------------------	---------------	----------------

Expenses

Direct Charitable Expenses

Wages salaries and pension costs	97,128	106,910
Purchases	1,993	323
Subcontractors	700	7,134
Food	1,068	3,195
Travel	1,207	-
Stationery & Printing	20	-
Bank Charges	225	-
Clothing	893	-
Sundry Expenses	809	1,799
Legal and Professional Fees	474	-
Repairs and renewals	1,028	600
Staff Training & Welfare	-	1,292
Other Direct Costs	-	1,908
	<u>105,545</u>	<u>123,161</u>

Governance costs

Accountancy and payroll	-	-
Independent examiners fees	-	-
	<u>-</u>	<u>-</u>

<b>Total Expenses</b>	<u>105,545</u>	<u>123,161</u>
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<b>Surplus/(deficit) for the Year</b>	<u>- 8,023</u>	<u>3,398</u>
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**DEMESNE COMMUNITY ASSOCIATION**

England & Wales - Charity number 1061422

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# Accounts

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company number 03288971

Registered

**Ltd** **Demesne Community Association**

**Reports and Accounts**

**Year ending 31<sup>st</sup> March 2022**

# **Demesne Community Association Ltd**

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## **Demesne Community Association Ltd**

### **Company information**

#### **Directors**

**H.Binns**

**C.Fraser (Chair)**

**M.Collier**

**D.Fraser**

#### **Others:**

**R. Pollitt (Contact)**

**S. Patterson (Centre Manager)**

#### **Registered office**

**Asby Close**

**Langley,**

**Middleton**

**Manchester**

**M24 4JF**

**Registered company number**

**03288971**

**Demesne Community Association Ltd**

**Registered company number 03288971**

**Director's report**

**Review of activities**

Financial year 2021/22 has been a difficult year for all companies especially dealing with the hardships of Covid, However the company still managed to make a small profit, ensuring stability of the entity. Demesne Community centre remains a flag ship, with excellent services. The nursery has provided exemplary childcare, while the centre manager has brought in much needed services concentrating on wellbeing activities, such as Yoga, meditation and support groups for women and men. More than ever the centres facilities are needed, and the directors and employees of Demesne Community Centre Association continue to safeguard services for future generations. The Directors continue to always monitor performance.

**Director's responsibilities**

The directors are responsible for preparing the Director's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the situation of the company and of the incoming resources and application of resources. In preparing these financial accounts, the Directors are required to:

- Select suitable accounting policies and then apply them consistently.

- Make judgements and accounting estimate that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The report was approved by the Board on 20<sup>th</sup> December 2022 and agreed on its behalf.

Director

## **Demesne Community Association Ltd**

### **Profit and Loss Account**

**For the year ending 31<sup>st</sup> March 2022**

<b>Notes 2021</b>	<b>2022</b>	
<b>£</b>	<b>£</b>	
Turnover 1	231085	218774
Cost of sales	0	0
Gross profit	231085	218774
Administrative expenses	227180	209403

Operating profit/(loss)	3905	9371
Profit/ (loss) on ordinary activities before taxation 5	3905	9371
Tax on ordinary activities 2	0	0
Profit/(Loss) for the financial year	3905	9371

## **Demesne Community Association Ltd**

### **Balance Sheet as of 31<sup>st</sup> March 2021**

**Notes  
2021**

**2021**

<b>£</b>	<b>£</b>	
<b>Current assets</b>		
Debtors 3	0	0
Cash at bank and in hand 75098		44665
Total	44665	75098
Creditors: amounts falling due within 1 year 4 0		0
Net assets	44665	75098
Reserves		
Profit and Loss account 5	44665	75098

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under Section 477 of the Companies Act 2006. Members have not required the company to obtain an audit in accordance with Section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies' subject to the small company's regime.

Director

Approved by the Board on 26<sup>th</sup> December 2022

## **Demesne Community Association Ltd**

### **Notes to the accounts for the year ending 31<sup>st</sup> March 2022**

#### **1. Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below:

##### **Basis of preparation**

The accounts have been prepared under the historical cost convention.

The company has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

##### **Compliance with accounting standards**

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally

Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

## **Turnover**

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

## **Leasing and hire purchase commitments**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of their lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

<b>Notes</b>	<b>2022</b>	
	£	£
<b>2021</b>		
<b>2. Taxation</b>		
UK Corporation Tax	0	0
<b>3. Debtors</b>		
Prepayment	0	0
<b>4. Creditors: amounts falling due within one year</b>		
<b>Trade creditors</b>		
Advanced receipts	0	0
Total	0	0
<b>5. Profit and Loss account</b>		

Opening Reserves 30522	40761	
Profit for the year	3905	26839
Closing Reserves 57361	44665	
Trade creditors	0	0
Advanced receipts	0	0
Total	0	0

### **Demesne Community Association Ltd**

#### **Detailed profit and loss account for the year ending 31st March 2021**

<b>Notes</b>	<b>2022</b>	
<b>2021</b>	<b>£</b>	<b>£</b>
Turnover 218774	231085	
Cost of sales	0	0
Gross profit 218774	231085	
Salaries 151157	148577	
Other nursery expenditure 7262	16251	
Insurance	2464	1928

Utilities	15132	5817
Building maintenance 4455	1908	
Sub-contracted workshop expenses 0	17575	
Photocopier	1319	1955
Telephone	1559	1614
Charitable donations	0	0
Cleaning	303	261
Rent	150	150
Accountancy and payroll	600	1933
HR advice	0	0
Food and milk	3621	0
Sundry expenses	221	24084
HMRC 8734	17501	
Profit/ (Loss) for the year	3904	9371

**DEMESNE COMMUNITY ASSOCIATION**

England & Wales - Charity number 1061422

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# Accounts

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company number 03288971

Registered

**Ltd** **Demesne Community Association**

**Reports and Accounts**

**Year ending 31<sup>st</sup> March 2021**

# **Demesne Community Association Ltd**

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## **Demesne Community Association Ltd**

### **Company information**

#### **Directors**

**M.McCall**

**C.Fraser**

**M.Collier**

#### **Others:**

**R. Pollitt (Contact)**

**S. Patterson (Centre Manager)**

#### **Registered office**

**Asby Close**

**Langley,**

**Middleton**

**Manchester**

**M24 4JF**

## **Registered company number**

**03288971**

## **Demesne Community Association Ltd**

**Registered company number 03288971**

### **Director's report**

#### **Review of activities**

Financial year 2020/21 has been a difficult year for all companies, however our financial position remains positive. Demesne Community centre remains a flag ship, with excellent services. The nursery has provided exemplary childcare, while the centre manager has brought in much needed services concentrating on wellbeing activities, such as Yoga, meditation and support groups for women and men.

The Directors continue to monitor performance in these difficult times.

#### **Director's responsibilities**

The directors are responsible for preparing the Director's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the situation of the company and of the incoming resources and application of resources. In preparing these financial accounts, the Directors are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and accounting estimate that are reasonable and prudent.

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The report was approved by the Board on 17<sup>th</sup> December 2021 and agreed on its behalf.

Director

**Demesne Community Association Ltd**

**Profit and Loss Account**

**For the year ending 31<sup>st</sup> March 2021**

<b>Notes 2020</b>	<b>2021</b>	
<b>£</b>	<b>£</b>	
Turnover 1	218774	269585
Cost of sales	0	0
Gross profit	218774	269585
Administrative expenses	209403	239532

Operating profit/(loss)	9371	30233
Profit/ (loss) on ordinary activities before taxation 5	9371	30233
Tax on ordinary activities 2	0	0
Profit/(Loss) for the financial year	9371	30233

## **Demesne Community Association Ltd**

### **Balance Sheet as of 31<sup>st</sup> March 2021**

**Notes  
2020**

**2021**

<b>£</b>	<b>£</b>	
<b>Current assets</b>		
Debtors 3	0	0
Cash at bank and in hand 72147.6		75098
Total	75098	72147.6
Creditors: amounts falling due within 1 year 4 (660)		0
Net assets	75098	71487.6
Reserves		
Profit and Loss account 5	75098	71487.6

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under Section 477 of the Companies Act 2006. Members have not required the company to obtain an audit in accordance with Section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies' subject to the small company's regime.

Director

Approved by the Board on 29<sup>th</sup> December 2021

## **Demesne Community Association Ltd**

### **Notes to the accounts for the year ending 31<sup>st</sup> March 2021**

#### **1. Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below:

##### **Basis of preparation**

The accounts have been prepared under the historical cost convention.

The company has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

##### **Compliance with accounting standards**

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally

Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

## **Turnover**

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

## **Leasing and hire purchase commitments**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of their lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

<b>Notes</b>	<b>2021</b>	
<b>2020</b>	<b>£</b>	<b>£</b>
<b>2. Taxation</b>		
UK Corporation Tax	0	0
<b>3. Debtors</b>		
Prepayment	0	0
<b>4. Creditors: amounts falling due within one year</b>		
<b>Trade creditors</b>		
Advanced receipts	0	660
Total	0	660
<b>5. Profit and Loss account</b>		

Opening Reserves 27096	30522	
Profit for the year	26839	30522
Closing Reserves 57329	57361	
Trade creditors	0	0
Advanced receipts 660		0
Total	0	660

## **Demesne Community Association Ltd**

### **Detailed profit and loss account for the year ending 31st March 2021**

<b>Notes</b>	<b>2021</b>	
<b>2020</b>	<b>£</b>	<b>£</b>
Turnover 269585	218774	
Cost of sales	0	0
Gross profit 269585	218774	
Salaries 122452	151157	
Other nursery expenditure 26625		7262

Insurance	1982	1928
Utilities	5817	11822
Building maintenance 12701	4455	
Sub-contracted workshop expenses 2698	0	
Photocopier	1955	1779
Telephone	1614	2774
Charitable donations	0	0
Cleaning	261	881
Rent	150	150
Accountancy and payroll	1933	751
HR advice	0	0
Food and milk 6221.12	0	
Sundry expenses 15290	24084	
HMRC 33150	8734	
Profit/ (Loss) for the year	9371	30233