



Charity registration number 1089578 (England and Wales)

Company registration number 04189863

**COMMONSIDE COMMUNITY DEVELOPMENT TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**



COMMONSIDE COMMUNITY DEVELOPMENT TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mireille Yando-Gelezi (Chair)
Samantha Malin (Trustee)
Ayodeji Ayorinde (Trustee)
Paula Bysouth (Trustee)
Cheryl Giddy-Larocque (Trustee)
Syed Hussain (Trustee)
Dionne McDowell (Trustee)
Dean Willis (Trustee)
Jean Wisbey (Trustee)
Mariah Attakpah (Trustee)

Secretary

Samantha Malin

Charity number (England and Wales)

1089578

Company number

04189863

Registered office

New Horizon Centre
South Lodge Avenue
Mitcham
Surrey
CR4 1LT

Independent examiner

Ellacotts LLP
Countrywide House
23 West Bar
Banbury
Oxfordshire
England
OX16 9SA

Bankers

Santander
Bridle Road, Bootle
Merseyside
L304GB



COMMONSIDE COMMUNITY DEVELOPMENT TRUST

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COMMONSIDE COMMUNITY DEVELOPMENT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the 's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Structure, governance and management

The is a charitable company limited by guarantee, incorporated on 29 March 2001 and registered as a charity on 30 November 2001.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mireille Yando-Gelezi (Chair)
Samantha Malin (Trustee)
Ayodeji Ayorinde (Trustee)
Paula Bysouth (Trustee)
Cheryl Giddy-Larocque (Trustee)
Syed Hussain (Trustee)
Dionne McDowell (Trustee)
Dean Willis (Trustee)
Jean Wisbey (Trustee)
Mariah Attakpah (Trustee)

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Objectives and activities

The Charity's objectives and principal activities are to work with local people in East Mitcham to address poverty and worklessness by running projects promoting good health, learning, entrepreneurship, creativity, good citizenship and sustainable development.

Achievements and performance

The Chairman's summary follows this report.



COMMONSIDE COMMUNITY DEVELOPMENT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Financial review

These accounts are telling us that our income has fallen since the previous year and that our expenditure has also fallen. Income fell by around 20% whilst expenditure fell by around 18% and this is clearly not an overall position that we want to be in for long. Compared to the previous year, there was no inflated income figure relating to the receipt of emergency funding for Ukrainians in Merton and so this set of accounts does represent more accurately the size of the Commonside Trust and the work that we do.

Despite the fact that the decrease in expenditure does not fully match the fall in funding, when we look at the shocks in the system during this financial year related in particular to our utilities costs, our electricity bills have almost tripled. This is why applying for energy efficiency grant funding became essential in 2024 and was prioritised. This work has been on-going such that we hope to reap the benefits throughout 2025 and onwards.

In the light of the trading conditions we were observing, towards the end of 2023/24 we reduced the number of staff on payroll and began a restructure of our services. We expect to see the benefit of this reduction in expenditure throughout 2025 also.

The Trustees report was approved by the Board of Trustees.

Samantha Malin

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Samantha Malin

Secretary and Trustee

Date: 9/12/2025 | 14:52 GMT
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COMMONSIDE COMMUNITY DEVELOPMENT TRUST

STATEMENT OF TRUSTEES RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2025

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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 and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was signed by the board on the {date} and signed on its behalf by

Samantha Malin

.....
Samantha Malin
Secretary

Date: 9/12/2025 | 14:52 GMT
.....



COMMONSIDE COMMUNITY DEVELOPMENT TRUST

CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

Chairs Report for 2024/2025

This year at Commonside has been full of challenges and achievements. Despite the impact of redundancies and the stress of managing a difficult cashflow, our community spirit has remained strong. Together, with our partners, supporters and neighbours, we've built on our work to support local people, improve our facilities, and strengthen Pollards Hill as a place where everyone can feel proud to belong.

Supporting Vulnerable People

- We continued to work closely with the Polish Family Association and supported refugees from Ukraine, while also taking part regularly in Borough of Sanctuary meetings with Merton Council.
- We welcomed Shaq into our team, someone we first met when he was sleeping on night buses. With support, he has now secured temporary housing and is working as a paid caretaker at the Centre.
- We developed a strong relationship with Merton Public Health's Drug and Alcohol team and their service provider, Via, so that we can better engage local people experiencing substance misuse issues.
- South West London Law Centres began running weekly drop-in advice sessions at the New Horizon Centre, offering support with benefits, debt, Universal Credit migration, and housing. They also delivered free webinars on disability benefits, carers' support, and money management.

Building Partnerships and Community Safety

- We worked closely with the Council's Civic Contingencies Team, sharing what we learned from hosting the Rest Centre during the Galpins Road disaster. With GLA funding, we are contributing to wider London forums and will be publishing a leaflet in 2025.
- We formed an alliance with Pollards Hill Baptist Church, the local MP, Met Police and Merton Council to address local fears around violence, gang-related crime and community safety. This collaboration continues to have a positive impact.
- We invited and hosted Cllr Kaweesa, Cllr Cooper-Marbiah and Cllr Aidan Mundy to visit our summer holiday camp, run in partnership with Clem Orgagbe at Head4Goal, showcasing our community-led youth activities.

Community Life and Activities

- The Centre remains a hub for regular activities including our Tuesday Supper Club, Wednesday community singing group and Friday yoga sessions. These continue to help people stay connected, healthy and supported on a tight budget.
 - Our monthly Jumble Sales provide affordable clothing, toys and household items, while also reducing waste and encouraging recycling.
 - In September 2024, ParkPlay Pollards Hill launched at Sherwood Park Rec, supported by Sport England and the National Lottery. This free, weekly outdoor play brings families and all generations together in active fun.
 - Over the summer, we ran a four-week holiday programme for families with SEN children, co-designed with parents. Activities included sports, cooking, film screenings and Lego play, with support from Merton Mencap.
 - Our Lunch Club for older residents raised funds for trips to Eastbourne and RHS Wisley Gardens, giving members an affordable and joyful day out.
 - Our Quiz Nights have been a highlight, bringing neighbours together for fun and fundraising. Proceeds supported our Christmas programme, ensuring older people and families received a small festive gift.
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COMMONSIDE COMMUNITY DEVELOPMENT TRUST

**CHAIRMAN'S STATEMENT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

Improving the New Horizon Centre

• Thanks to capital grants from Merton Council and central government, we invested around £220,000 into refurbishments: installing smart new flooring, upgrading the stage in the Main Hall, and replacing windows and frames to improve energy efficiency. Further works are planned for later in 2025.

Tackling Local Issues Together

- In August 2024, a well-attended public meeting at the Centre highlighted community concerns about fly-tipping, littering and waste management in Pollards Hill. We continue to work with residents, schools and the council to promote pride in the area and build solutions together.
- We also hosted Merton Council's Cost of Living Crisis support event in April 2025, bringing together local agencies and providing supermarket vouchers to those in need.

Looking Ahead

This year has shown us the strength and resilience of our community. From supporting individuals in crisis to creating joyful moments through play, trips, and celebrations, Commonsides has continued to make a real difference in people's lives.

We want to thank our volunteers, partners, funders, staff, and the many local people who join in, contribute, and support our work. Together, we will keep building a thriving, welcoming and safe community in Pollards Hill.

A handwritten signature in black ink, appearing to read 'Mireille Yando-Gelezi'.

Mireille Yando-Gelezi
Chairman

Date: 15/12/2025 | 17:06 GMT



COMMONSIDE COMMUNITY DEVELOPMENT TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMONSIDE COMMUNITY DEVELOPMENT TRUST

I report to the Trustees on my examination of the financial statements of Commonside Community Development Trust (the) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the 's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the 's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Leigh Dudley FCCA
Ellacotts LLP

Countrywide House
23 West Bar
Banbury
Oxfordshire
OX16 9SA
England
Date:16/12/2025 | 08:58 GMT

COMMONSIDE COMMUNITY DEVELOPMENT TRUST

TREASURER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

Treasurer Report 2024-25

This was my first year as Treasurer having previously been the Secretary of the Trust.

Conditions remain challenging for small charities such as Commonside and grant income during the financial year was down on the previous year. Work is being undertaken on an ongoing basis to ensure that the Trust maximises grant income going forward, particularly unreserved grant income. It is worth noting that work is being undertaken with a view to identifying ways of attracting larger grants if at all possible.

Work is also being undertaken to seek further ways to maximize the income received from the rental of space at the New Horizon Centre. This work includes reviewing the rental rates charged as well as seeking new ways to attract paying clients to the Centre. To that end, it is hoped that the rear garden of the Centre will be entirely redeveloped in the very near future which should lead to the main hall of the Centre being a more attractive hire venue and lead to increased rental income through greater usage, particularly over the warmer months.

Ways to market the Centre's facilities to a greater local audience are also being reviewed. It is hoped that the Trust can increase this income stream during the 2025/6 year which will alleviate some of the financial pressure on the Trust.

The restructuring of Commonside's offering was completed during this financial year and the redundancy process which affected a number of staff was finalised. That inevitably led to redundancy payouts which were recorded in this year's figures. The amount spent in salaries has now decreased overall with the full effect to be clear in the 2025/6 financial year.

Overall, the Trust is on a relatively even keel financially. Whilst total income for the year was down on the 2023/4 year, expenditure was also down meaning that the Trust made only slightly less profit than the previous year.

The finances of the Trust continue to be closely monitored by the Board, the Finance Manager, and The Director and The Board are grateful for the ongoing work of the Director and Finance Manager in managing the Trust's financial position.



Deji Ajorinde
Treasurer

Date: 15/12/2025 | 20:24 GMT



COMMONSIDE COMMUNITY DEVELOPMENT TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Notes							
Income from:							
Donations and legacies	3	260,733	258,612	519,345	262,316	382,332	644,648
Investments	4	164	-	164	34	-	34
Total income		260,897	258,612	519,509	262,350	382,332	644,682
Expenditure on:							
Charitable activities	5	256,563	274,647	531,210	261,653	396,481	658,134
Total expenditure		256,563	274,647	531,210	261,653	396,481	658,134
Net income/(expenditure) and movement in funds		4,334	(16,035)	(11,701)	697	(14,149)	(13,452)
Reconciliation of funds:							
Fund balances at 1 April 2024		35,875	53,851	89,726	35,178	68,000	103,178
Fund balances at 31 March 2025		40,209	37,816	78,025	35,875	53,851	89,726

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



COMMONSIDE COMMUNITY DEVELOPMENT TRUST

BALANCE SHEET AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		2,661		3,662
Current assets					
Debtors	12	43,035		58,434	
Cash at bank and in hand		88,012		69,852	
		131,047		128,286	
Creditors: amounts falling due within one year	13	(55,683)		(42,222)	
Net current assets			75,364		86,064
Total assets less current liabilities			78,025		89,726
The funds of the					
Restricted income funds	15	37,816		53,851	
Unrestricted funds	16	40,209		35,875	
		78,025		89,726	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 15/12/2025 | 17:06 GMT

Mireille Yando-Genleri
Director

Pastor Deji Ajourinde
Director

Company registration number 04189863 (England and Wales)



COMMONSIDE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Commonside Community Development Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is New Horizon Centre, South Lodge Avenue, Mitcham, Surrey, CR4 1LT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the 's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.



COMMONSIDE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% Reducing Balance
Fixtures and fittings	25% Reducing Balance
Toys	Fully depreciated at the year end

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.



COMMONSIDE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the is demonstrably committed to terminate the employment of an employee or to provide termination benefits.



COMMONSIDE COMMUNITY DEVELOPMENT TRUST

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	20		17,996		4,827
Investing activities					
Purchase of tangible fixed assets		-		(4,258)	
Investment income received		164		34	
Net cash generated from/(used in) investing activities			164		(4,224)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			18,160		603
Cash and cash equivalents at beginning of year			69,852		69,249
Cash and cash equivalents at end of year			88,012		69,852



COMMONSIDE COMMUNITY DEVELOPMENT TRUST

STATEMENT OF CASH FLOWS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	69,893	-	69,893	1,191	-	1,191
Grants	5,090	258,612	263,702	73,663	382,332	455,995
Lunch Club	17,982	-	17,982	19,387	-	19,387
NHC Event Income	11,893	-	11,893	11,380	-	11,380
Room Rents	155,875	-	155,875	156,695	-	156,695
	<u>260,733</u>	<u>258,612</u>	<u>519,345</u>	<u>262,316</u>	<u>382,332</u>	<u>644,648</u>

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>164</u>	<u>34</u>



COMMONSIDE COMMUNITY DEVELOPMENT TRUST

STATEMENT OF CASH FLOWS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Expenditure on charitable activities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Direct costs						
Salaries and wages	68,694	206,082	274,776	78,808	236,425	315,233
Employer's NIC	4,492	13,475	17,967	3,187	9,560	12,747
Staff - Pension costs	3,417	10,250	13,667	5,340	16,021	21,361
Ukraine costs	-	-	-	-	70,542	70,542
Training	-	-	-	2,700	-	2,700
Programme expenses	11,666	-	11,666	694	-	694
NHC Event expenses	-	40,274	40,274	-	40,771	40,771
Lunch club and canteen	6,194	-	6,194	15,551	-	15,551
NHC Rent and rates	4,789	-	4,789	24,260	-	24,260
Pollard pass costs	-	4,566	4,566	-	23,163	23,163
	<u>99,252</u>	<u>274,647</u>	<u>373,899</u>	<u>130,540</u>	<u>396,482</u>	<u>527,022</u>
Share of support and governance costs (see note 6)						
Support	<u>157,311</u>	<u>-</u>	<u>157,311</u>	<u>131,113</u>	<u>-</u>	<u>131,113</u>
	<u>256,563</u>	<u>274,647</u>	<u>531,210</u>	<u>261,653</u>	<u>396,482</u>	<u>658,135</u>
Analysis by fund						
Unrestricted funds	<u>256,563</u>	<u>-</u>	<u>256,563</u>	<u>261,653</u>	<u>-</u>	<u>261,653</u>
Restricted funds	<u>-</u>	<u>274,647</u>	<u>274,647</u>	<u>-</u>	<u>396,482</u>	<u>396,482</u>
	<u>256,563</u>	<u>274,647</u>	<u>531,210</u>	<u>261,653</u>	<u>396,482</u>	<u>658,135</u>



COMMONSIDE COMMUNITY DEVELOPMENT TRUST

STATEMENT OF CASH FLOWS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Support costs allocated to activities

	2025 £	2024 £
Premises expenses	1,144	4,290
Light and heat	47,214	52,235
Cleaning	5,794	8,267
Insurance	4,015	6,044
Repairs and maintenance	39,128	13,049
Telephone, Website and IT	16,133	16,327
Marketing and advertising	-	1,139
Memberships and subscriptions	1,056	1,533
Sundry expenses	2,547	4,808
Print, postage and stationery	5,383	6,141
Governance costs	34,897	17,280
	<u>157,311</u>	<u>131,113</u>
Analysed between:		
Unrestricted Funds	<u>157,311</u>	<u>131,113</u>

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,122	1,920
Depreciation of owned tangible fixed assets	1,001	749
	<u>3,123</u>	<u>2,669</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Direct Charitable Work	9	16
Management and Administration	3	1
	<u>12</u>	<u>17</u>
Total	<u>12</u>	<u>17</u>

There were no employees whose annual remuneration was more than £60,000.



COMMONSIDE COMMUNITY DEVELOPMENT TRUST

STATEMENT OF CASH FLOWS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Toys £	Total £
Cost				
At 1 April 2024	20,431	7,161	300	27,892
At 31 March 2025	20,431	7,161	300	27,892
Depreciation and impairment				
At 1 April 2024	18,219	5,711	300	24,230
Depreciation charged in the year	626	375	-	1,001
At 31 March 2025	18,845	6,086	300	25,231
Carrying amount				
At 31 March 2025	1,586	1,075	-	2,661
At 31 March 2024	2,212	1,450	-	3,662

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	40,529	55,957
Other debtors	801	800
Prepayments and accrued income	1,705	1,676
	43,035	58,433

13 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred Income - Government Grants	14	51,962	40,302
Trade creditors		299	-
Other creditors		1,310	-
Accruals		2,112	1,920
		55,683	42,222

14 Deferred Income

Deferred income is included in the financial statements as follows:



COMMONSIDE COMMUNITY DEVELOPMENT TRUST

STATEMENT OF CASH FLOWS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

14 Deferred Income

(Continued)

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	51,962	40,302
Movements in the year:		
Deferred income at 1 April 2024	40,302	-
Resources deferred in the year	11,660	40,302
Deferred income at 31 March 2025	51,962	40,302

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Merton County Council Grant	53,851	258,612	(274,647)	37,816
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Merton County Council Grant	68,000	382,332	(396,481)	53,851

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	35,875	260,897	(256,563)	40,209
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	35,178	262,350	(261,653)	35,875



COMMONSIDE COMMUNITY DEVELOPMENT TRUST

STATEMENT OF CASH FLOWS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	2,661	-	2,661
Current assets/(liabilities)	37,548	37,816	75,364
	<u>40,209</u>	<u>37,816</u>	<u>78,025</u>
	<u><u>40,209</u></u>	<u><u>37,816</u></u>	<u><u>78,025</u></u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	3,662	-	3,662
Current assets/(liabilities)	32,213	53,851	86,064
	<u>35,875</u>	<u>53,851</u>	<u>89,726</u>
	<u><u>35,875</u></u>	<u><u>53,851</u></u>	<u><u>89,726</u></u>

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

19 Analysis of changes in net funds

The had no material debt during the year.

20 Cash generated from operations

	2025 £	2024 £
Deficit for the year	(11,701)	(13,453)
Adjustments for:		
Investment income recognised in statement of financial activities	(164)	(34)
Depreciation and impairment of tangible fixed assets	915	749
Movements in working capital:		
Decrease/(increase) in debtors	15,398	(23,217)
Increase in creditors	1,801	480
Increase in deferred income	11,660	40,302
Cash generated from operations	<u><u>17,909</u></u>	<u><u>4,827</u></u>