

BOTCHERBY COMMUNITY ASSOCIATION

England & Wales · Charity number 1103492

Details

Status Registered

Legal form Charitable company

Company number [04804820](#)

Registered 2004-04-28

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

Contact

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The Community Centre
Victoria Road
Carlisle
CA1 2UE

Phone 01228596992

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Website www.botcherbycommunitycentre.org.uk

Activities

Objects: A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE CITY OF CARLISLE AND IN PARTICULAR THAT ARE KNOWN AS BOTCHERBY DISTRICT AND THE NEIGHBOURHOOD (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 RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS;B) 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 CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS.C) PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED

Activities: To advance education and provide facilities for recreation and leisure time with the object of improving conditions of life; to maintain and manage the establishment of a community centre; to promote other charitable purposes

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** CUMBRIA
- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£222,113	£254,150	-	-
2024-03-31	£175,915	£170,773	-	-
2023-03-31	£213,100	£177,497	-	-
2022-03-31	£173,047	£135,436	-	-
2021-03-31	£65,159	£45,457	-	-

Trustees

Name	Role	Appointed
Chloe Louise Brownlee-Chapman	Chair	2015-10-01
ANTHONY BROWN		2018-06-13
Tracy Gannon		2013-10-01

BOTCHERBY COMMUNITY ASSOCIATION

England & Wales - Charity number 1103492

Accounts

COMPANY REGISTRATION NUMBER: 04804820

CHARITY REGISTRATION NUMBER: 1103492

**Botcherby Community Association
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025**

GORDON CONSULTANCY LIMITED

Chartered Accountants

Briar Lea House

Brampton Road

Longtown

Carlisle

Cumbria

CA6 5TN

Botcherby Community Association

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Botcherby Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name Botcherby Community Association

Charity registration number 1103492

Company registration number 04804820

Principal office and registered office Victoria Road
Carlisle
Cumbria
CA1 2UE

The trustees

Tracy Gannon
Chloe Brownlee-Chapman
Anthony Brown
Jenna Sutherland

Company secretary Helen Fisher

Independent examiner Mr RW Gordon, FCA
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Structure, governance and management

The Centre operates under a Management Committee of 4 management trustees. Employees include 1 Manager and 4 other members of staff.

Objectives and activities

The objectives are:

To advance education and provide facilities for recreation and leisure time with the object of improving conditions of life.

To maintain and manage the establishment of a Community Centre.

To promote other charitable purposes.

Botcherby Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Achievements and performance

Our Community Gym is thriving, with increased local participation, showing our shared focus on well-being. However, our Health U program, an Exercise on Referral scheme, is facing a decline. This may be attributed to the newly refurbished leisure centre nearby, which also offers Exercise on Referral. We'll keep a close eye on this and look for ways to boost our offerings.

This year we developed Walk in Wednesdays, an open-door event from 10am to 3pm., offering free activities, refreshments, arts and crafts, plus advice and support from various professional and other third sector organisations. It's become a vibrant hub for the local community, including refugees and asylum seekers, fostering a spirit of inclusivity and support. Also home to the Affordable Food Pantry, operating 12-3pm, every Wednesday, we received £7,000 from Riverside Housing Association and £5,000 from the Cumberland Council's Household Support Fund, to provide much needed, subsidised food and toiletries to our community.

Financial review

The results from the financial year shown in these financial statements are regarded as satisfactory.

Plans for future periods

We are excited to announce the launch of a Community Garden project, seed-funded by Cumberland Council and the ASDA Foundation. Story Contracting is volunteering their expertise in landscaping and construction, to bring the garden to life. Then we will partner with Groundwork Northeast & Cumbria, to engage the community, through activities like growing, cooking, and socialising, offering benefits to mental health.

The Centre continues to strive to provide the highest possible service to the local residents whilst ensuring that expenditure is controlled.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 31 July 2025 and signed on behalf of the board of trustees by:

Chloe Brownlee-Chapman
Trustee

Helen Fisher
Charity Secretary

Botcherby Community Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Botcherby Community Association

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Botcherby Community Association ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (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 ('the 2006 Act').

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

Independent examiner's statement

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
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 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; 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 accounts 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 accounts to be reached.

Mr RW Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Botcherby Community Association
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	8,741	79,962	88,703	29,119
Charitable activities	6	129,858	–	129,858	143,763
Investment income	7	3,552	–	3,552	3,033
Total income		<u>142,151</u>	<u>79,962</u>	<u>222,113</u>	<u>175,915</u>
Expenditure					
Expenditure on charitable activities	8,9	184,178	69,972	254,150	170,773
Total expenditure		<u>184,178</u>	<u>69,972</u>	<u>254,150</u>	<u>170,773</u>
Net (expenditure)/income and net movement in funds		<u>(42,027)</u>	<u>9,990</u>	<u>(32,037)</u>	<u>5,142</u>
Reconciliation of funds					
Total funds brought forward		373,760	7,045	380,805	375,663
Total funds carried forward		<u>331,733</u>	<u>17,035</u>	<u>348,768</u>	<u>380,805</u>

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

The notes on pages 6 to 13 form part of these financial statements.

Botcherby Community Association

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	16		98,824	99,765
Current assets				
Debtors	17	5,615		5,439
Cash at bank and in hand		279,626		304,093
		285,241		309,532
Creditors: amounts falling due within one year	18	35,297		28,492
Net current assets			249,944	281,040
Total assets less current liabilities			348,768	380,805
Net assets			348,768	380,805
Funds of the charity				
Restricted funds			17,035	7,045
Unrestricted funds			331,733	373,760
Total charity funds	19		348,768	380,805

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 31 July 2025, and are signed on behalf of the board by:

Chloe Brownlee-Chapman
Trustee

The notes on pages 6 to 13 form part of these financial statements.

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Victoria Road, Carlisle, Cumbria, CA1 2UE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditional entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those incurred directly.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office Equipment - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

4. Limited by guarantee

Botcherby Community Association is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	8,741	–	8,741
Grants			
Grants receivable	–	79,962	79,962
	<u>8,741</u>	<u>79,962</u>	<u>88,703</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	2,520	–	2,520
Grants			
Grants receivable	13,599	13,000	26,599
	<u>16,119</u>	<u>13,000</u>	<u>29,119</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Ancillary trades	908	908	1,188	1,188
Administration and letting	62,984	62,984	45,707	45,707
Luncheon club	8,585	8,585	6,152	6,152
Gym income	16,042	16,042	13,018	13,018
Rijo income	1,090	1,090	3,308	3,308
Healthy U	6,049	6,049	7,908	7,908
Management recharges	34,200	34,200	66,482	66,482
	<u>129,858</u>	<u>129,858</u>	<u>143,763</u>	<u>143,763</u>

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	3,552	3,552	3,033	3,033

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Centre	182,110	69,972	252,082
Support costs	2,068	–	2,068
	<u>184,178</u>	<u>69,972</u>	<u>254,150</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Centre	155,618	13,000	168,618
Support costs	2,155	–	2,155
	<u>157,773</u>	<u>13,000</u>	<u>170,773</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2025 £	Total fund 2024 £
Centre	67,026	185,056	–	252,082	168,618
Governance costs	–	–	2,068	2,068	2,155
	<u>67,026</u>	<u>185,056</u>	<u>2,068</u>	<u>254,150</u>	<u>170,773</u>

10. Analysis of support costs

	Independent Examination £	Professional fees £	Depreciation £	Total 2025 £	Total 2024 £
Governance costs	480	1,127	941	2,548	4,142

11. Net (expenditure)/income

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

	2025 £	2024 £
Depreciation of tangible fixed assets	941	1,255

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

12. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>480</u>	<u>480</u>

13. Staff costs

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

	2025	2024
	£	£
Wages and salaries	<u>140,506</u>	<u>111,397</u>

The average head count of employees during the year was 6 (2024: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	<u>6</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. Trustee remuneration and expenses

Whilst the trustees can claim out of pocket expenses, none were claimed in the current or previous year.

No trustee received any remuneration.

15. Transfers between funds

The grants from the Council have been for the Salaries and Utilities. As this fund had a deficit at the year end a provision has been made to transfer the required funds from the general fund.

16. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 April 2024 and 31 March 2025	<u>96,000</u>	<u>21,842</u>	<u>117,842</u>
Depreciation			
At 1 April 2024	–	18,077	18,077
Charge for the year	–	941	941
At 31 March 2025	<u>–</u>	<u>19,018</u>	<u>19,018</u>
Carrying amount			
At 31 March 2025	<u>96,000</u>	<u>2,824</u>	<u>98,824</u>
At 31 March 2024	<u>96,000</u>	<u>3,765</u>	<u>99,765</u>

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

17. Debtors

	2025	2024
	£	£
Trade debtors	5,372	5,196
Prepayments and accrued income	243	243
	<u>5,615</u>	<u>5,439</u>

18. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	34,805	28,000
Accruals and deferred income	492	492
	<u>35,297</u>	<u>28,492</u>

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income £	Expenditure £	At 31 March 2025
	£	£	£	£
General funds	<u>373,760</u>	<u>142,151</u>	<u>(184,178)</u>	<u>331,733</u>

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
	£	£	£	£
General funds	<u>368,618</u>	<u>162,915</u>	<u>(157,773)</u>	<u>373,760</u>

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Salaries and utilities	–	13,000	(13,000)	–
Pop Up Pantry	7,045	7,035	(7,045)	7,035
HAF	–	49,927	(49,927)	–
Solar Panels	–	10,000	–	10,000
	<u>7,045</u>	<u>79,962</u>	<u>(69,972)</u>	<u>17,035</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Salaries and utilities	–	13,000	(13,000)	–
Pop Up Pantry	7,045	–	–	7,045
HAF	–	–	–	–
Solar Panels	–	–	–	–
	<u>7,045</u>	<u>13,000</u>	<u>(13,000)</u>	<u>7,045</u>

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	98,824	–	98,824
Current assets	268,206	17,035	285,241
Creditors less than 1 year	(35,297)	–	(35,297)
Net assets	<u>331,733</u>	<u>17,035</u>	<u>348,768</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	99,765	–	99,765
Current assets	302,487	7,045	309,532
Creditors less than 1 year	(28,492)	–	(28,492)
Net assets	<u>373,760</u>	<u>7,045</u>	<u>380,805</u>

Botcherby Community Association

Company Limited by Guarantee

Management Information

Year ended 31 March 2025

The following pages do not form part of the financial statements.

Botcherby Community Association

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	8,741	2,520
Grants receivable	79,962	26,599
	<u>88,703</u>	<u>29,119</u>
Charitable activities		
Ancillary trades	908	1,188
Administration and letting	62,984	45,707
Luncheon club	8,585	6,152
Gym income	16,042	13,018
Rijo income	1,090	3,308
Healthy U	6,049	7,908
Management recharges	34,200	66,482
	<u>129,858</u>	<u>143,763</u>
Investment income		
Bank interest receivable	3,552	3,033
	<u>3,552</u>	<u>3,033</u>
Total income	<u>222,113</u>	<u>175,915</u>
Expenditure		
Expenditure on charitable activities		
Purchases	67,032	21,918
Wages and salaries	140,506	111,397
Rates and water	905	761
Light and heat	17,790	19,003
Repairs and maintenance	9,513	2,476
Insurance	1,587	1,359
Other motor/travel costs	482	7
Legal and professional fees	1,127	900
Telephone	5,798	3,573
Other office costs	8,469	8,138
Depreciation	941	1,255
	<u>254,150</u>	<u>170,773</u>
Total expenditure	<u>254,150</u>	<u>170,773</u>
Net (expenditure)/income	<u>32,037</u>	<u>5,142</u>

Botcherby Community Association

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Centre		
<i>Activities undertaken directly</i>		
Purchases	67,032	15,452
Other office costs	6	—
	<u>67,026</u>	<u>15,452</u>
<i>Grant funding activities</i>		
Purchases	—	6,466
Wages/salaries	140,506	111,397
Rates & water	905	761
Light & heat	17,790	19,003
Repairs & maintenance	9,513	2,476
Insurance	1,587	1,359
Other motor/travel costs	482	7
Telephone	5,798	3,573
Other office costs	8,475	8,138
	<u>185,056</u>	<u>153,166</u>
Governance costs		
Accountancy fees	756	900
Legal and other professional fees	371	—
Depreciation	941	1,255
	<u>2,068</u>	<u>2,155</u>
	<u>254,150</u>	<u>170,773</u>
Expenditure on charitable activities		

BOTCHERBY COMMUNITY ASSOCIATION

England & Wales - Charity number 1103492

Accounts

COMPANY REGISTRATION NUMBER: 04804820

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**Botcherby Community Association
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024**

GORDON CONSULTANCY LIMITED

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CA6 5TN

Botcherby Community Association

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Botcherby Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name Botcherby Community Association

Charity registration number 1103492

Company registration number 04804820

Principal office and registered office Victoria Road
Carlisle
Cumbria
CA1 2UE

The trustees

Tracy Gannon
Chloe Brownlee-Chapman
Mr A Brown
Jenna Sutherland

Company secretary Helen Fisher

Independent examiner Mr RW Gordon, FCA
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Structure, governance and management

The Centre operates under a Management Committee of 8 management trustees (1 of whom are Botcherby Ward Councillors). Employees include 1 Managers and 4 other members of staff.

Objectives and activities

The objectives are:

To advance education and provide facilities for recreation and leisure time with the object of improving conditions of life.

To maintain and manage the establishment of a Community Centre.

To promote other charitable purposes.

Botcherby Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

Our community gym continues to thrive. We listen to beneficiaries, giving them the opportunity to shape its development.

Healthy U, our bespoke Exercise on Referral scheme has been a resounding success, with regular cohorts full to capacity. Links with both residents and health care professional are going from strength to strength.

During the winter months, we partnered with the Carlisle & District Federation of Community Organisations (Carlisle Matters), who secured funding, enabling us to offer Warm Spaces, hot food, refreshments, and some equipment to those in need. Sessions were bolted on to the existing Pop up Pantry, offering affordable food and access to numerous support agencies, as well as being simply social!

Having fully recovered from any impact of Covid-19, we were able to recruit an additional member of staff and reopen the Centre on Saturdays.

We took an active role in Carlisle Matters' projects, organising a number of community events and providing administrative support to the government funded Holiday Activity and Food program. Furthermore, we were delighted to be invited to continue to host the post of the HAF Project Manager.

We continue to provide administrative support to Petteiril Bank Community Centre. Part way through this year, our Manager was sub contracted to Longtown Community Centre on a part time basis, splitting her time across a number of sites.

Financial review

The results from the financial year shown in these financial statements are regarded as satisfactory.

Plans for future periods

This year saw the demise of Carlisle City Council and the Cumbria County Council. We look forward to working with the newly formed Cumberland Council, though no doubt this will lead to some unexpected challenges!

The Centre continues to strive to provide the highest possible service to the local residents whilst ensuring that expenditure is controlled

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Botcherby Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

The trustees' annual report was approved on 30 June 2024 and signed on behalf of the board of trustees by:

Chloe Brownlee-Chapman
Trustee

Helen Fisher
Charity Secretary

Botcherby Community Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Botcherby Community Association

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Botcherby Community Association ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (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 ('the 2006 Act').

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

Independent examiner's statement

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
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 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; 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 accounts 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 accounts to be reached.

Mr RW Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Botcherby Community Association
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2024

		2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments				
Donations and legacies	5	16,119	13,000	29,119
Charitable activities	6	143,763	–	143,763
Investment income	7	3,033	–	3,033
Total income		<u>162,915</u>	<u>13,000</u>	<u>175,915</u>
Expenditure				
Expenditure on charitable activities	8,9	157,773	13,000	170,773
Other expenditure	11	–	–	1,357
Total expenditure		<u>157,773</u>	<u>13,000</u>	<u>170,773</u>
Net income and net movement in funds		<u>5,142</u>	–	<u>5,142</u>
Reconciliation of funds				
Total funds brought forward		368,618	7,045	375,663
Total funds carried forward		<u>373,760</u>	<u>7,045</u>	<u>375,663</u>

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

The notes on pages 7 to 15 form part of these financial statements.

Botcherby Community Association

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	£	2023 £
Fixed assets				
Tangible fixed assets	17		99,765	101,020
Current assets				
Debtors	18	5,439		20,646
Cash at bank and in hand		304,093		283,106
		<u>309,532</u>		<u>303,752</u>
Creditors: amounts falling due within one year	19	<u>28,492</u>		<u>29,109</u>
Net current assets			<u>281,040</u>	<u>274,643</u>
Total assets less current liabilities			<u>380,805</u>	<u>375,663</u>
Net assets			<u>380,805</u>	<u>375,663</u>
Funds of the charity				
Restricted funds			7,045	7,045
Unrestricted funds			373,760	368,618
Total charity funds	20		<u>380,805</u>	<u>375,663</u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 30 June 2024, and are signed on behalf of the board by:

Chloe Brownlee-Chapman
Trustee

The notes on pages 7 to 15 form part of these financial statements.

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Victoria Road, Carlisle, Cumbria, CA1 2UE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditional entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Botcherby Community Association
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2024

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

4. Limited by guarantee

Botcherby Community Association is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	2,520	–	2,520
Grants			
Grants receivable	13,599	13,000	26,599
	<u>16,119</u>	<u>13,000</u>	<u>29,119</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	3,190	–	3,190
Grants			
Grants receivable	1,384	53,400	54,784
	<u>4,574</u>	<u>53,400</u>	<u>57,974</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Ancillary trades	1,188	–	1,188
Administration and letting	45,707	–	45,707
Luncheon club	6,152	–	6,152
Gym income	13,018	–	13,018
Rijo income	3,308	–	3,308
Healthy U	7,908	–	7,908
Federation and HAF Recharges	–	–	–
Management recharges	66,482	–	66,482
	<u>143,763</u>	<u>–</u>	<u>143,763</u>

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Ancillary trades	(1,326)	–	(1,326)
Administration and letting	71,675	–	71,675
Luncheon club	1,866	–	1,866
Gym income	7,510	–	7,510
Rijo income	2,299	–	2,299
Healthy U	–	–	–
Federation and HAF Recharges	–	36,026	36,026
Management recharges	35,545	–	35,545
	<u>117,569</u>	<u>36,026</u>	<u>153,595</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>3,033</u>	<u>3,033</u>	<u>1,531</u>	<u>1,531</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Centre	155,618	13,000	168,618
Pop up pantry and HAF	–	–	–
Support costs	2,155	–	2,155
	<u>157,773</u>	<u>13,000</u>	<u>170,773</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Centre	38,020	103,162	141,182
Pop up pantry and HAF	–	32,847	32,847
Support costs	2,111	–	2,111
	<u>40,131</u>	<u>136,009</u>	<u>176,140</u>

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2024 £	Total fund 2023 £
Centre	15,452	153,166	–	168,618	141,182
Pop up pantry and HAF	–	–	–	–	32,847
Governance costs	–	–	2,155	2,155	2,111
	<u>15,452</u>	<u>153,166</u>	<u>2,155</u>	<u>170,773</u>	<u>176,140</u>

10. Analysis of support costs

	Independent Examination £	Professional fees £	Depreciation £	Total 2024 £	Total 2023 £
Governance costs	<u>480</u>	<u>2,550</u>	<u>1,112</u>	<u>4,142</u>	<u>4,142</u>

11. Other expenditure

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Gym equipment	–	–	<u>1,357</u>	<u>1,357</u>

12. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>1,255</u>	<u>1,296</u>

13. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>480</u>	<u>480</u>

14. Staff costs

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

	2024 £	2023 £
Wages and salaries	<u>111,397</u>	<u>108,841</u>

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

14. Staff costs *(continued)*

The average head count of employees during the year was 5 (2023: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	<u>5</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

15. Trustee remuneration and expenses

Whilst the trustees can claim out of pocket expenses, none were claimed in the current or previous year.

No trustee received any remuneration.

16. Transfers between funds

The grants from the Council have been for the Salaries and Utilities. As this fund had a deficit at the year end a provision has been made to transfer the required funds from the general fund.

17. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 April 2023 and 31 March 2024	<u>96,000</u>	<u>21,842</u>	<u>117,842</u>
Depreciation			
At 1 April 2023	–	16,822	16,822
Charge for the year	–	1,255	1,255
At 31 March 2024	<u>–</u>	<u>18,077</u>	<u>18,077</u>
Carrying amount			
At 31 March 2024	<u>96,000</u>	<u>3,765</u>	<u>99,765</u>
At 31 March 2023	<u>96,000</u>	<u>5,020</u>	<u>101,020</u>

18. Debtors

	2024	2023
	£	£
Trade debtors	5,196	20,403
Prepayments and accrued income	243	243
	<u>5,439</u>	<u>20,646</u>

Botcherby Community Association
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2024

19. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	28,000	28,617
Accruals and deferred income	492	492
	<u>28,492</u>	<u>29,109</u>

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
General funds	<u>368,618</u>	<u>162,915</u>	<u>(157,773)</u>	<u>373,760</u>

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023
General funds	<u>286,432</u>	<u>123,674</u>	<u>(41,488)</u>	<u>368,618</u>

Restricted funds

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
Salaries and utilities	–	13,000	(13,000)	–
Pop Up Pantry	<u>7,045</u>	–	–	<u>7,045</u>
	<u>7,045</u>	<u>13,000</u>	<u>(13,000)</u>	<u>7,045</u>

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023
Salaries and utilities	13,736	89,426	(103,162)	–
Pop Up Pantry	<u>39,892</u>	–	(32,847)	<u>7,045</u>
	<u>53,628</u>	<u>89,426</u>	<u>(136,009)</u>	<u>7,045</u>

Botcherby Community Association
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2024

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	99,765	–	99,765
Current assets	302,487	7,045	309,532
Creditors less than 1 year	(28,492)	–	(28,492)
Net assets	<u>373,760</u>	<u>7,045</u>	<u>380,805</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	101,020	–	101,020
Current assets	296,707	7,045	303,752
Creditors less than 1 year	(29,109)	–	(29,109)
Net assets	<u>368,618</u>	<u>7,045</u>	<u>375,663</u>

Botcherby Community Association

Company Limited by Guarantee

Management Information

Year ended 31 March 2024

The following pages do not form part of the financial statements.

Botcherby Community Association

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	2,520	3,190
Grants receivable	26,599	54,784
	<u>29,119</u>	<u>57,974</u>
Charitable activities		
Ancillary trades	1,188	1,326
Administration and letting	45,707	71,675
Luncheon club	6,152	1,866
Gym income	13,018	7,510
Rijo income	3,308	2,299
Healthy U	7,908	–
Federation and HAF Recharges	–	36,026
Management recharges	66,482	35,545
	<u>143,763</u>	<u>153,595</u>
Investment income		
Bank interest receivable	3,033	1,531
	<u>3,033</u>	<u>1,531</u>
Total income	<u>175,915</u>	<u>213,100</u>
Expenditure		
Expenditure on charitable activities		
Purchases	21,918	40,003
Wages and salaries	111,397	108,841
Rent	–	150
Rates and water	761	755
Light and heat	19,003	12,080
Repairs and maintenance	2,476	3,743
Insurance	1,359	1,046
Other motor/travel costs	7	1,085
Legal and professional fees	900	815
Telephone	3,573	253
Other office costs	8,138	6,373
Depreciation	1,255	1,296
	<u>170,773</u>	<u>176,140</u>
Other expenditure		
Gym equipment	–	1,357
	<u>–</u>	<u>1,357</u>
Total expenditure	<u>170,773</u>	<u>177,497</u>

Botcherby Community Association
Company Limited by Guarantee
Detailed Statement of Financial Activities *(continued)*
Year ended 31 March 2024

	2024	2023
	£	£
Net income	<u><u>5,142</u></u>	<u><u>35,603</u></u>

Botcherby Community Association

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Expenditure on charitable activities		
Centre		
<i>Activities undertaken directly</i>		
Purchases	<u>15,452</u>	<u>2,379</u>
<i>Grant funding activities</i>		
Purchases	6,466	4,777
Wages/salaries	111,397	108,841
Rent	–	150
Rates & water	761	755
Light & heat	19,003	12,080
Repairs & maintenance	2,476	3,743
Insurance	1,359	1,046
Other motor/travel costs	7	1,085
Telephone	3,573	253
Other office costs	<u>8,138</u>	<u>6,373</u>
	<u>153,166</u>	<u>138,803</u>
Pop up pantry and HAF		
<i>Activities undertaken directly</i>		
Purchases	<u>–</u>	<u>32,847</u>
Governance costs		
Accountancy fees	900	535
Legal and other professional fees	–	280
Depreciation	<u>1,255</u>	<u>1,296</u>
	<u>2,155</u>	<u>2,111</u>
Expenditure on charitable activities	<u><u>170,773</u></u>	<u><u>176,140</u></u>

BOTCHERBY COMMUNITY ASSOCIATION

England & Wales - Charity number 1103492

Accounts

COMPANY REGISTRATION NUMBER: 04804820

CHARITY REGISTRATION NUMBER: 1103492

**Botcherby Community Association
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023**

GORDON CONSULTANCY LIMITED

Chartered Accountants

Briar Lea House

Brampton Road

Longtown

Carlisle

Cumbria

CA6 5TN

Botcherby Community Association

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Botcherby Community Association
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Botcherby Community Association

Charity registration number 1103492

Company registration number 04804820

Principal office and registered office Victoria Road
Carlisle
Cumbria
CA1 2UE

The trustees

Tracy Gannon
Jeff Bomford (Resigned 1 May 2022)
Chloe Brownlee-Chapman
Mr A Brown
Jenna Sutherland

Company secretary Helen Fisher

Independent examiner Mr RW Gordon, FCA
Briar Lea House
Brampton Road
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Structure, governance and management

The Centre operates under a Management Committee of 8 management trustees (1 of whom are Botcherby Ward Councillors). Employees include 1 Managers and 4 other members of staff.

Objectives and activities

The objectives are:

To advance education and provide facilities for recreation and leisure time with the object of improving conditions of life.

To maintain and manage the establishment of a Community Centre.

To promote other charitable purposes.

Botcherby Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

Our community gym continues to thrive. We listen to beneficiaries, giving them the opportunity to shape its development.

Healthy U, our bespoke Exercise on Referral scheme has been a resounding success, with regular cohorts full to capacity. Links with both residents and health care professional are going from strength to strength.

During the winter months, we partnered with the Carlisle & District Federation of Community Organisations (Carlisle Matters), who secured funding, enabling us to offer Warm Spaces, hot food, refreshments, and some equipment to those in need. Sessions were bolted on to the existing Pop up Pantry, offering affordable food and access to numerous support agencies, as well as being simply social!

Having fully recovered from any impact of Covid-19, we were able to recruit an additional member of staff and reopen the Centre on Saturdays.

We took an active role in Carlisle Matters' projects, organising a number of community events and providing administrative support to the government funded Holiday Activity and Food program. Furthermore, we were delighted to be invited to continue to host the post of the HAF Project Manager.

We continue to provide administrative support to Petteiril Bank Community Centre. Part way through this year, our Manager was sub contracted to Longtown Community Centre on a part time basis, splitting her time across a number of sites.

Financial review

The results from the financial year shown in these financial statements are regarded as satisfactory.

Plans for future periods

This year saw the demise of Carlisle City Council and the Cumbria County Council. We look forward to working with the newly formed Cumberland Council, though no doubt this will lead to some unexpected challenges!

The Centre continues to strive to provide the highest possible service to the local residents whilst ensuring that expenditure is controlled

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Botcherby Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The trustees' annual report was approved on 9 June 2023 and signed on behalf of the board of trustees by:

Chloe Brownlee-Chapman
Trustee

Helen Fisher
Charity Secretary

Botcherby Community Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Botcherby Community Association

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Botcherby Community Association ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (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 ('the 2006 Act').

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

Independent examiner's statement

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
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 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; 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 accounts 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 accounts to be reached.

Mr RW Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Botcherby Community Association
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	4,574	53,400	57,974	51,282
Charitable activities	6	117,569	36,026	153,595	121,231
Investment income	7	1,531	–	1,531	534
Total income		<u>123,674</u>	<u>89,426</u>	<u>213,100</u>	<u>173,047</u>
Expenditure					
Expenditure on charitable activities	8,9	40,131	136,009	176,140	130,948
Other expenditure	11	1,357	–	1,357	4,488
Total expenditure		<u>41,488</u>	<u>136,009</u>	<u>177,497</u>	<u>135,436</u>
Net income and net movement in funds		<u>82,186</u>	<u>(46,583)</u>	<u>35,603</u>	<u>37,611</u>
Reconciliation of funds					
Total funds brought forward		286,432	53,628	340,060	302,449
Total funds carried forward		<u>368,618</u>	<u>7,045</u>	<u>375,663</u>	<u>340,060</u>

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

The notes on pages 7 to 15 form part of these financial statements.

Botcherby Community Association

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	17		101,020	97,876
Current assets				
Debtors	18	20,646		12,765
Cash at bank and in hand		283,106		254,158
		<u>303,752</u>		<u>266,923</u>
Creditors: amounts falling due within one year	19	<u>29,109</u>		<u>24,739</u>
Net current assets			<u>274,643</u>	<u>242,184</u>
Total assets less current liabilities			<u>375,663</u>	<u>340,060</u>
Net assets			<u>375,663</u>	<u>340,060</u>
Funds of the charity				
Restricted funds			7,045	53,628
Unrestricted funds			368,618	286,432
Total charity funds	20		<u>375,663</u>	<u>340,060</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 9 June 2023, and are signed on behalf of the board by:

Chloe Brownlee-Chapman
Trustee

The notes on pages 7 to 15 form part of these financial statements.

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Victoria Road, Carlisle, Cumbria, CA1 2UE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditional entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Limited by guarantee

Botcherby Community Association is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	3,190	–	3,190
Grants			
Grants receivable	1,384	53,400	54,784
	<u>4,574</u>	<u>53,400</u>	<u>57,974</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	1,104	–	1,104
Grants			
Grants receivable	13,456	36,722	50,178
	<u>14,560</u>	<u>36,722</u>	<u>51,282</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Ancillary trades	(1,326)	–	(1,326)
Administration and letting	71,675	–	71,675
Luncheon club	1,866	–	1,866
Gym income	7,510	–	7,510
Rijo income	2,299	–	2,299
Healthy U	–	–	–
Federation and HAF Recharges	–	36,026	36,026
Management recharges	35,545	–	35,545
	<u>117,569</u>	<u>36,026</u>	<u>153,595</u>

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Ancillary trades	–	–	–
Administration and letting	47,048	–	47,048
Luncheon club	–	–	–
Gym income	4,609	–	4,609
Rijo income	1,151	–	1,151
Healthy U	1,056	–	1,056
Federation and HAF Recharges	–	59,318	59,318
Management recharges	8,049	–	8,049
	<u>61,913</u>	<u>59,318</u>	<u>121,231</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>1,531</u>	<u>1,531</u>	<u>534</u>	<u>534</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Centre	38,020	103,162	141,182
Pop up pantry and HAF	–	32,847	32,847
Support costs	2,111	–	2,111
	<u>40,131</u>	<u>136,009</u>	<u>176,140</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Centre	20,691	75,752	96,443
Pop up pantry and HAF	–	32,039	32,039
Support costs	2,466	–	2,466
	<u>23,157</u>	<u>107,791</u>	<u>130,948</u>

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
Centre	2,379	138,803	–	141,182	96,443
Pop up pantry and HAF	32,847	–	–	32,847	32,039
Governance costs	–	–	2,111	2,111	2,466
	<u>35,226</u>	<u>138,803</u>	<u>2,111</u>	<u>176,140</u>	<u>130,948</u>

10. Analysis of support costs

	Independent Examination £	Professional fees £	Depreciation £	Total 2023 £	Total 2022 £
Governance costs	<u>480</u>	<u>2,550</u>	<u>1,112</u>	<u>4,142</u>	<u>4,142</u>

11. Other expenditure

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gym equipment	<u>1,357</u>	<u>1,357</u>	<u>4,488</u>	<u>4,488</u>

12. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>1,296</u>	<u>626</u>

13. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>480</u>	<u>480</u>

14. Staff costs

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

	2023 £	2022 £
Wages and salaries	<u>108,841</u>	<u>75,752</u>

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Staff costs *(continued)*

The average head count of employees during the year was 5 (2022: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff	<u>5</u>	<u>5</u>

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

15. Trustee remuneration and expenses

Whilst the trustees can claim out of pocket expenses, none were claimed in the current or previous year.

No trustee received any remuneration.

16. Transfers between funds

The grants from the Council have been for the Salaries and Utilities. As this fund had a deficit at the year end a provision has been made to transfer the required funds from the general fund.

17. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 April 2022	96,000	17,402	113,402
Additions	–	4,440	4,440
At 31 March 2023	<u>96,000</u>	<u>21,842</u>	<u>117,842</u>
Depreciation			
At 1 April 2022	–	15,526	15,526
Charge for the year	–	1,296	1,296
At 31 March 2023	<u>–</u>	<u>16,822</u>	<u>16,822</u>
Carrying amount			
At 31 March 2023	<u>96,000</u>	<u>5,020</u>	<u>101,020</u>
At 31 March 2022	<u>96,000</u>	<u>1,876</u>	<u>97,876</u>

18. Debtors

	2023	2022
	£	£
Trade debtors	20,403	12,522
Prepayments and accrued income	243	243
	<u>20,646</u>	<u>12,765</u>

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	28,617	24,247
Accruals and deferred income	492	492
	<u>29,109</u>	<u>24,739</u>

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income £	Expenditure £	Transfers £	At 31 March 2023
General funds	286,432	123,674	(41,488)	–	368,618

	At 1 April 2021	Income £	Expenditure £	Transfers £	At 31 March 2022
General funds	289,836	77,007	(27,645)	(52,766)	286,432

Restricted funds

	At 1 April 2022	Income £	Expenditure £	Transfers £	At 31 March 2023
Salaries and utilities	13,736	89,426	(103,162)	–	–
Pop Up Pantry	39,892	–	(32,847)	–	7,045
	<u>53,628</u>	<u>89,426</u>	<u>(136,009)</u>	<u>–</u>	<u>7,045</u>

	At 1 April 2021	Income £	Expenditure £	Transfers £	At 31 March 2022
Salaries and utilities	–	36,722	(75,752)	52,766	13,736
Pop Up Pantry	12,613	59,318	(32,039)	–	39,892
	<u>12,613</u>	<u>96,040</u>	<u>(107,791)</u>	<u>52,766</u>	<u>53,628</u>

Botcherby Community Association
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	101,020	–	101,020
Current assets	296,707	7,045	303,752
Creditors less than 1 year	(29,109)	–	(29,109)
Net assets	<u>368,618</u>	<u>7,045</u>	<u>375,663</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	97,876	–	97,876
Current assets	213,295	53,628	266,923
Creditors less than 1 year	(24,739)	–	(24,739)
Net assets	<u>286,432</u>	<u>53,628</u>	<u>340,060</u>

Botcherby Community Association

Company Limited by Guarantee

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

Botcherby Community Association
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	3,190	1,104
Grants receivable	54,784	50,178
	<u>57,974</u>	<u>51,282</u>
 Charitable activities		
Ancillary trades	1,326	–
Administration and letting	71,675	47,048
Luncheon club	1,866	–
Gym income	7,510	4,609
Rijo income	2,299	1,151
Healthy U	–	1,056
Federation and HAF Recharges	36,026	59,318
Management recharges	35,545	8,049
	<u>153,595</u>	<u>121,231</u>
 Investment income		
Bank interest receivable	1,531	534
	<u>1,531</u>	<u>534</u>
 Total income	<u>213,100</u>	<u>173,047</u>
 Expenditure		
Expenditure on charitable activities		
Purchases	40,003	33,124
Wages and salaries	108,841	75,752
Rent	150	–
Rates and water	755	295
Light and heat	12,080	6,880
Repairs and maintenance	3,743	6,991
Insurance	1,046	1,193
Other motor/travel costs	1,085	534
Legal and professional fees	815	1,840
Telephone	253	1,300
Other office costs	6,373	2,413
Depreciation	1,296	626
	<u>176,140</u>	<u>130,948</u>
 Other expenditure		
Gym equipment	1,357	4,488
	<u>1,357</u>	<u>4,488</u>
 Total expenditure	<u>177,497</u>	<u>135,436</u>

Botcherby Community Association
Company Limited by Guarantee
Detailed Statement of Financial Activities *(continued)*
Year ended 31 March 2023

	2023	2022
	£	£
Net income	<u><u>35,603</u></u>	<u><u>37,611</u></u>

Botcherby Community Association

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Centre		
<i>Activities undertaken directly</i>		
Purchases	<u>2,379</u>	<u>—</u>
<i>Grant funding activities</i>		
Purchases	4,777	1,085
Wages/salaries	108,841	75,752
Rent	150	—
Rates & water	755	295
Light & heat	12,080	6,880
Repairs & maintenance	3,743	6,991
Insurance	1,046	1,193
Other motor/travel costs	1,085	534
Telephone	253	1,300
Other office costs	<u>6,373</u>	<u>2,413</u>
	<u>138,803</u>	<u>96,443</u>
Pop up pantry and HAF		
<i>Activities undertaken directly</i>		
Purchases	<u>32,847</u>	<u>32,039</u>
Governance costs		
Accountancy fees	535	720
Legal and other professional fees	280	1,120
Depreciation	<u>1,296</u>	<u>626</u>
	<u>2,111</u>	<u>2,466</u>
Expenditure on charitable activities	<u><u>176,140</u></u>	<u><u>130,948</u></u>

BOTCHERBY COMMUNITY ASSOCIATION

England & Wales - Charity number 1103492

Accounts

COMPANY REGISTRATION NUMBER: 04804820

CHARITY REGISTRATION NUMBER: 1103492

**Botcherby Community Association
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022**

GORDON CONSULTANCY LIMITED

Chartered Accountants

Briar Lea House

Brampton Road

Longtown

Carlisle

Cumbria

CA6 5TN

Botcherby Community Association

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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The following pages do not form part of the financial statements	
Detailed statement of financial activities	16
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Botcherby Community Association
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Botcherby Community Association
Charity registration number	1103492
Company registration number	04804820
Principal office and registered office	Victoria Road Carlisle Cumbria CA1 2UE

The trustees

Tracy Gannon	
Jeff Bomford	(Resigned 1 May 2022)
Chloe Brownlee-Chapman	
Mr A Brown	
Jenna Sutherland	

Company secretary Helen Fisher

Independent examiner Mr RW Gordon, FCA
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Structure, governance and management

The Centre operates under a Management Committee of 8 management trustees (1 of whom are Botcherby Ward Councillors). Employees include 1 Managers and 4 other members of staff.

Objectives and activities

The objectives are:

To advance education and provide facilities for recreation and leisure time with the object of improving conditions of life.

To maintain and manage the establishment of a Community Centre.

To promote other charitable purposes.

Botcherby Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance

The gym is going from strength to strength, whilst the Centre continue to strive. This year saw our plan to secure funding to design and deliver our own Exercise on Prescription come to fruition. The bespoke program was put together by our management team and in house fitness instructor. The scheme - "Healthy U" is due to launch after the Easter holidays.

We acquired planning permission and landlord's consent to build an extension to our existing Soft Play facility. The next step being to approach potential funders.

The launch of our bespoke Healthy U (Exercise on Referral scheme) was further delayed due to Covid restrictions. We finally launched in October, having built strong links with health care professionals - Social Prescribers, GP's, Stroke Rehab clinics etc. There has been an outstanding response, with positive results and clear improvements to beneficiaries' health and wellbeing. We continue to seek funding to support this valuable and much needed provision within our highly deprived community.

Unfortunately, due to the shortness of our building lease with Carlisle City Council, we've been unable to secure funding to pursue our plans to extend the existing Soft Play facility. We hope that the Council will address this issue soon.

Bookings are steady, but sadly the community groups have been slow to return. In an attempt to reaffirm links with our beneficiaries, we have held a number of community events eg Halloween and Summer Harvests and Winter Resilience. These events have been grant funded, providing lots of seasonal freebies and information stands such as affordable food, benefit checks, employment & training, energy advice.

When a member of our team resigned last year, having consulted with remaining staff we decided not to recruit, and to use this as a cost saving exercise. Staff were happy to pull together in supporting the Centre.

We were selected to take part in a LEP funded Carbon Footprint and Energy Consumption audit. The detailed report listed several cost saving and footprint reducing recommendations. Some of which have already been implemented, and some will form part of our longer-term planning.

Partnership working with Carlisle Matters (the membership organisation of the Community Centres) has led to us providing them, project management and administration and being heavily involved in the government funded HAF - Holiday Activity & Food program. We have also providing administration for a neighbouring Community Centre.

Financial review

The results from the financial year shown in these financial statements are regarded as satisfactory.

Plans for future periods

The centre continues to strive to provide the highest possible service to the local residents whilst ensuring that expenditure is controlled.

Botcherby Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 31 May 2022 and signed on behalf of the board of trustees by:

Chloe Brownlee-Chapman
Trustee

Helen Fisher
Charity Secretary

Botcherby Community Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Botcherby Community Association

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Botcherby Community Association ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (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 ('the 2006 Act').

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

Independent examiner's statement

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
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 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; 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 accounts 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 accounts to be reached.

Mr RW Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

31 May 2022

Botcherby Community Association
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	14,560	36,722	51,282	48,561
Charitable activities	6	61,913	59,318	121,231	16,593
Investment income	7	534	–	534	5
Total income		<u>77,007</u>	<u>96,040</u>	<u>173,047</u>	<u>65,159</u>
Expenditure					
Expenditure on charitable activities	8,9	23,157	107,791	130,948	43,917
Other expenditure	11	4,488	–	4,488	1,540
Total expenditure		<u>27,645</u>	<u>107,791</u>	<u>135,436</u>	<u>45,457</u>
Net income		<u>49,362</u>	<u>(11,751)</u>	<u>37,611</u>	<u>19,702</u>
Transfers between funds		(52,766)	52,766	–	–
Net movement in funds		<u>(3,404)</u>	<u>41,015</u>	<u>37,611</u>	<u>19,702</u>
Reconciliation of funds					
Total funds brought forward		289,836	12,613	302,449	282,747
Total funds carried forward		<u>286,432</u>	<u>53,628</u>	<u>340,060</u>	<u>302,449</u>

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

The notes on pages 7 to 14 form part of these financial statements.

Botcherby Community Association

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	17		97,876	98,502
Current assets				
Debtors	18	12,765		2,840
Cash at bank and in hand		254,158		220,292
		<u>266,923</u>		<u>223,132</u>
Creditors: amounts falling due within one year	19	<u>24,739</u>		<u>19,185</u>
Net current assets			<u>242,184</u>	<u>203,947</u>
Total assets less current liabilities			<u>340,060</u>	<u>302,449</u>
Net assets			<u>340,060</u>	<u>302,449</u>
Funds of the charity				
Restricted funds			53,628	12,613
Unrestricted funds			286,432	289,836
Total charity funds	20		<u>340,060</u>	<u>302,449</u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 31 May 2022, and are signed on behalf of the board by:

Chloe Brownlee-Chapman
Trustee

The notes on pages 7 to 14 form part of these financial statements.

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Victoria Road, Carlisle, Cumbria, CA1 2UE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditional entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Botcherby Community Association
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Botcherby Community Association
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those incurred directly.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office Equipment - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

4. Limited by guarantee

Botcherby Community Association is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	1,104	–	1,104
Grants			
Grants receivable	13,456	36,722	50,178
	<u>14,560</u>	<u>36,722</u>	<u>51,282</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	6,458	–	6,458
Grants			
Grants receivable	20,803	21,300	42,103
	<u>27,261</u>	<u>21,300</u>	<u>48,561</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Administration and letting	47,048	–	47,048
Gym income	4,609	–	4,609
Rijo income	1,151	–	1,151
Healthy U	1,056	–	1,056
Federation and HAF Recharges	–	59,318	59,318
Management recharges	8,049	–	8,049
	<u>61,913</u>	<u>59,318</u>	<u>121,231</u>

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Administration and letting	13,287	–	13,287
Gym income	2,630	–	2,630
Rijo income	676	–	676
Healthy U	–	–	–
Federation and HAF Recharges	–	–	–
Management recharges	–	–	–
	<u>16,593</u>	<u>–</u>	<u>16,593</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>534</u>	<u>534</u>	<u>5</u>	<u>5</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Centre	20,691	75,752	96,443
Pop up pantry and HAF	–	32,039	32,039
Support costs	2,466	–	2,466
	<u>23,157</u>	<u>107,791</u>	<u>130,948</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Centre	10,370	23,020	33,390
Pop up pantry and HAF	–	8,687	8,687
Support costs	1,840	–	1,840
	<u>12,210</u>	<u>31,707</u>	<u>43,917</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2022 £	Total fund 2021 £
Centre	–	96,443	–	96,443	33,390
Pop up pantry and HAF	32,039	–	–	32,039	8,687
Governance costs	–	–	2,466	2,466	1,840
	<u>32,039</u>	<u>96,443</u>	<u>2,466</u>	<u>130,948</u>	<u>43,917</u>

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

10. Analysis of support costs

	Independent Examination £	Professional fees £	Depreciation £	Total 2022 £	Total 2021 £
Governance costs	<u>480</u>	<u>2,550</u>	<u>1,112</u>	<u>4,142</u>	<u>5,036</u>

11. Other expenditure

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Gym equipment	<u>4,488</u>	<u>4,488</u>	<u>1,540</u>	<u>1,540</u>

12. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>626</u>	<u>834</u>

13. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>480</u>	<u>480</u>

14. Staff costs

The average head count of employees during the year was 5 (2021: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of staff	<u>5</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

15. Trustee remuneration and expenses

Whilst the trustees can claim out of pocket expenses, none were claimed in the current or previous year.

No trustee received any remuneration.

16. Transfers between funds

The grants from the Council have been for the Salaries and Utilities. As this fund had a deficit at the year end a provision has been made to transfer the required funds from the general fund.

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

17. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 April 2021 and 31 March 2022	<u>96,000</u>	<u>17,402</u>	<u>113,402</u>
Depreciation			
At 1 April 2021	–	14,900	14,900
Charge for the year	–	626	626
At 31 March 2022	<u>–</u>	<u>15,526</u>	<u>15,526</u>
Carrying amount			
At 31 March 2022	<u>96,000</u>	<u>1,876</u>	<u>97,876</u>
At 31 March 2021	<u>96,000</u>	<u>2,502</u>	<u>98,502</u>

18. Debtors

	2022 £	2021 £
Trade debtors	12,522	2,597
Prepayments and accrued income	243	243
	<u>12,765</u>	<u>2,840</u>

19. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	24,247	18,693
Accruals and deferred income	492	492
	<u>24,739</u>	<u>19,185</u>

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	<u>289,836</u>	<u>77,007</u>	<u>(27,645)</u>	<u>(52,766)</u>	<u>286,432</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	<u>259,727</u>	<u>43,859</u>	<u>(13,750)</u>	<u>–</u>	<u>289,836</u>

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 2 £
Salaries and utilities	–	36,722	(75,752)	52,766	13,736
Pop Up Pantry	<u>12,613</u>	<u>59,318</u>	<u>(32,039)</u>	<u>–</u>	<u>39,892</u>
	<u>12,613</u>	<u>96,040</u>	<u>(107,791)</u>	<u>52,766</u>	<u>53,628</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2022 1 £
Salaries and utilities	23,020	–	(23,020)	–	–
Pop Up Pantry	<u>–</u>	<u>21,300</u>	<u>(8,687)</u>	<u>–</u>	<u>12,613</u>
	<u>23,020</u>	<u>21,300</u>	<u>(31,707)</u>	<u>–</u>	<u>12,613</u>

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	97,876	–	97,876
Current assets	213,295	53,628	266,923
Creditors less than 1 year	<u>(24,739)</u>	<u>–</u>	<u>(24,739)</u>
Net assets	<u>286,432</u>	<u>53,628</u>	<u>340,060</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	98,502	–	98,502
Current assets	210,519	12,613	223,132
Creditors less than 1 year	<u>(19,185)</u>	<u>–</u>	<u>(19,185)</u>
Net assets	<u>289,836</u>	<u>12,613</u>	<u>302,449</u>

Botcherby Community Association

Company Limited by Guarantee

Management Information

Year ended 31 March 2022

The following pages do not form part of the financial statements.

Botcherby Community Association
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	1,104	6,458
Grants receivable	50,178	42,103
	<u>51,282</u>	<u>48,561</u>
Charitable activities		
Administration and letting	47,048	13,287
Gym income	4,609	2,630
Rijo income	1,151	676
Healthy U	1,056	-
Federation and HAF Recharges	59,318	-
Management recharges	8,049	-
	<u>121,231</u>	<u>16,593</u>
Investment income		
Bank interest receivable	534	5
	<u>534</u>	<u>5</u>
Total income	<u>173,047</u>	<u>65,159</u>
Expenditure		
Expenditure on charitable activities		
Purchases	33,124	11,031
Wages and salaries	75,752	13,662
Rates and water	295	529
Light and heat	6,880	6,410
Repairs and maintenance	6,991	5,612
Insurance	1,193	1,930
Other motor/travel costs	534	626
Legal and professional fees	1,840	1,006
Telephone	1,300	1,071
Other office costs	2,413	1,206
Depreciation	626	834
	<u>130,948</u>	<u>43,917</u>
Other expenditure		
Gym equipment	4,488	1,540
	<u>4,488</u>	<u>1,540</u>
Total expenditure	<u>135,436</u>	<u>45,457</u>
Net income	<u>37,611</u>	<u>19,702</u>

Botcherby Community Association

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Expenditure on charitable activities		
Centre		
<i>Activities undertaken directly</i>		
Purchases	—	190
<i>Grant funding activities</i>		
Purchases	1,085	2,154
Wages/salaries	75,752	13,662
Rates & water	295	529
Light & heat	6,880	6,410
Repairs & maintenance	6,991	5,612
Insurance	1,193	1,930
Other motor/travel costs	534	626
Telephone	1,300	1,071
Other office costs	2,413	1,206
	<u>96,443</u>	<u>33,200</u>
Pop up pantry and HAF		
<i>Activities undertaken directly</i>		
Purchases	32,039	8,687
Governance costs		
Accountancy fees	720	900
Legal and other professional fees	1,120	106
Depreciation	626	834
	<u>2,466</u>	<u>1,840</u>
Expenditure on charitable activities	<u>130,948</u>	<u>43,917</u>

BOTCHERBY COMMUNITY ASSOCIATION

England & Wales - Charity number 1103492

Accounts

COMPANY REGISTRATION NUMBER: 04804820

CHARITY REGISTRATION NUMBER: 1103492

**Botcherby Community Association
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021**

GORDON CONSULTANCY LIMITED

Chartered Accountants

Briar Lea House

Brampton Road

Longtown

Carlisle

Cumbria

CA6 5TN

Botcherby Community Association

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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Botcherby Community Association
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Botcherby Community Association
Charity registration number	1103492
Company registration number	04804820
Principal office and registered office	Victoria Road Carlisle Cumbria CA1 2UE

The trustees

Mr M Patterson
Tracy Gannon
Jeff Bomford
Chloe Brownlee-Chapman
Mr A Brown
Jenna Sutherland
Cllr Niall McNulty

Company secretary Helen Fisher

Independent examiner Mr RW Gordon, FCA
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Structure, governance and management

The Centre operates under a Management Committee of 8 management trustees (1 of whom are Botcherby Ward Councillors). Employees include 1 Managers and 4 other members of staff.

Botcherby Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Objectives and activities

The objectives are:

To advance education and provide facilities for recreation and leisure time with the object of improving conditions of life.

To maintain and manage the establishment of a Community Centre.

To promote other charitable purposes.

Achievements and performance

Covid restrictions meant we were forced to be closed for the majority of the year.

We realised the importance of supporting our community, and sought other ways to do this. During the lockdowns we raised a group of volunteers who assisted staff to make up and deliver craft activity packs.

Thanks to funding from the Cumbria Community Foundation, our Pop up Pantry continued to support those in need.

We were also able to take our fitness program online. The uptake was fantastic, with lots of positive feedback from beneficiaries.

Financial review

The results from the financial year shown in these financial statements are regarded as satisfactory.

Plans for future periods

The centre continues to strive to provide the highest possible service to the local residents whilst ensuring that expenditure is controlled.

Whilst still under restrictions, we are focusing on our Covid recovery and how we can best support the return of our groups. We have a systematic approach to new projects and improved ways of working.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 20 September 2021 and signed on behalf of the board of trustees by:

Chloe Brownlee-Chapman
Trustee

Helen Fisher
Charity Secretary

Botcherby Community Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Botcherby Community Association

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Botcherby Community Association ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (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 ('the 2006 Act').

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

Independent examiner's statement

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
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 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; 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 accounts 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 accounts to be reached.

Mr RW Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

20 September 2021

Botcherby Community Association
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	27,261	21,300	48,561	46,463
Charitable activities	6	16,593	–	16,593	64,842
Investment income	7	5	–	5	185
Total income		<u>43,859</u>	<u>21,300</u>	<u>65,159</u>	<u>111,490</u>
Expenditure					
Expenditure on charitable activities	8,9	12,210	31,707	43,917	103,719
Other expenditure	11	1,540	–	1,540	4,915
Total expenditure		<u>13,750</u>	<u>31,707</u>	<u>45,457</u>	<u>108,634</u>
Net income and net movement in funds		<u>30,109</u>	<u>(10,407)</u>	<u>19,702</u>	<u>2,856</u>
Reconciliation of funds					
Total funds brought forward		259,727	23,020	282,747	279,891
Total funds carried forward		<u>289,836</u>	<u>12,613</u>	<u>302,449</u>	<u>282,747</u>

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

The notes on pages 6 to 13 form part of these financial statements.

Botcherby Community Association

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	17		98,502	99,336
Current assets				
Debtors	18	2,840		2,681
Cash at bank and in hand		220,292		201,518
		223,132		204,199
Creditors: amounts falling due within one year	19	19,185		20,788
Net current assets			203,947	183,411
Total assets less current liabilities			302,449	282,747
Net assets			302,449	282,747
Funds of the charity				
Restricted funds			12,613	23,020
Unrestricted funds			289,836	259,727
Total charity funds	20		302,449	282,747

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 20 September 2021, and are signed on behalf of the board by:

Chloe Brownlee-Chapman
Trustee

The notes on pages 6 to 13 form part of these financial statements.

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Victoria Road, Carlisle, Cumbria, CA1 2UE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditional entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Botcherby Community Association
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

4. Limited by guarantee

Botcherby Community Association is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	6,458	–	6,458
Grants			
Grants receivable	20,803	21,300	42,103
	<u>27,261</u>	<u>21,300</u>	<u>48,561</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	815	–	815
Grants			
Grants receivable	–	45,648	45,648
	<u>815</u>	<u>45,648</u>	<u>46,463</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Administration and letting	13,287	13,287	47,093	47,093
Luncheon club	–	–	329	329
Gym income	2,630	2,630	11,276	11,276
Rijo income	676	676	4,753	4,753
Walking football	–	–	147	147
Fareshare	–	–	1,244	1,244
	<u>16,593</u>	<u>16,593</u>	<u>64,842</u>	<u>64,842</u>

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

7. Investment income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest receivable	<u>5</u>	<u>5</u>	<u>185</u>	<u>185</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Centre	10,370	23,020	33,390
Luncheon Club	–	8,687	8,687
Support costs	<u>1,840</u>	<u>–</u>	<u>1,840</u>
	<u>12,210</u>	<u>31,707</u>	<u>43,917</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Centre	74,348	22,628	96,976
Luncheon Club	2,187	–	2,187
Support costs	<u>4,556</u>	<u>–</u>	<u>4,556</u>
	<u>81,091</u>	<u>22,628</u>	<u>103,719</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Grant funding of activities	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£	£
Centre	190	33,200	–	33,390	96,976
Luncheon Club	8,687	–	–	8,687	2,187
Governance costs	–	–	1,840	1,840	4,556
	<u>8,877</u>	<u>33,200</u>	<u>1,840</u>	<u>43,917</u>	<u>103,719</u>

10. Analysis of support costs

	Independent Examination	Professional fees	Depreciation	Total 2021	Total 2020
	£	£	£	£	£
Governance costs	<u>480</u>	<u>3,444</u>	<u>1,112</u>	<u>5,036</u>	<u>5,036</u>

Botcherby Community Association
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

11. Other expenditure

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Gym equipment	<u>1,540</u>	<u>1,540</u>	<u>4,915</u>	<u>4,915</u>

12. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>834</u>	<u>1,112</u>

13. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>480</u>	<u>480</u>

14. Staff costs

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

	2021	2020
	£	£
Wages and salaries	<u>13,662</u>	<u>68,515</u>

The average head count of employees during the year was 5 (2020: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff	<u>5</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

15. Trustee remuneration and expenses

Whilst the trustees can claim out of pocket expenses, none were claimed in the current or previous year.

No trustee received any remuneration.

16. Transfers between funds

The grants from the Council have been for the Salaries and Utilities. As this fund had a deficit at the year end a provision has been made to transfer the required funds from the general fund.

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 April 2020 and 31 March 2021	<u>96,000</u>	<u>17,402</u>	<u>113,402</u>
Depreciation			
At 1 April 2020	–	14,066	14,066
Charge for the year	–	834	834
At 31 March 2021	<u>–</u>	<u>14,900</u>	<u>14,900</u>
Carrying amount			
At 31 March 2021	<u>96,000</u>	<u>2,502</u>	<u>98,502</u>
At 31 March 2020	<u>96,000</u>	<u>3,336</u>	<u>99,336</u>

18. Debtors

	2021 £	2020 £
Trade debtors	2,597	2,438
Prepayments and accrued income	243	243
	<u>2,840</u>	<u>2,681</u>

19. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	18,693	20,296
Accruals and deferred income	492	492
	<u>19,185</u>	<u>20,788</u>

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	<u>259,727</u>	<u>43,859</u>	<u>(13,750)</u>	<u>289,836</u>

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
General funds	<u>279,891</u>	<u>65,842</u>	<u>(86,006)</u>	<u>259,727</u>

Botcherby Community Association
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Salaries and utilities	23,020	–	(23,020)	–
Pop Up Pantry	–	21,300	(8,687)	12,613
	<u>23,020</u>	<u>21,300</u>	<u>(31,707)</u>	<u>12,613</u>

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
Salaries and utilities	–	45,648	(22,628)	23,020
Pop Up Pantry	–	–	–	–
	<u>–</u>	<u>45,648</u>	<u>(22,628)</u>	<u>23,020</u>

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	98,502	–	98,502
Current assets	210,519	12,613	223,132
Creditors less than 1 year	(19,185)	–	(19,185)
Net assets	<u>289,836</u>	<u>12,613</u>	<u>302,449</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	99,336	–	99,336
Current assets	181,179	23,020	204,199
Creditors less than 1 year	(20,788)	–	(20,788)
Net assets	<u>259,727</u>	<u>23,020</u>	<u>282,747</u>

Botcherby Community Association

Company Limited by Guarantee

Management Information

Year ended 31 March 2021

The following pages do not form part of the financial statements.

Botcherby Community Association
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	6,458	815
Grants receivable	42,103	45,648
	<u>48,561</u>	<u>46,463</u>
Charitable activities		
Administration and letting	13,287	47,093
Luncheon club	-	329
Gym income	2,630	11,276
Rijo income	676	4,753
Walking football	-	147
Fareshare	-	1,244
	<u>16,593</u>	<u>64,842</u>
Investment income		
Bank interest receivable	5	185
	<u>5</u>	<u>185</u>
Total income	<u>65,159</u>	<u>111,490</u>
Expenditure		
Expenditure on charitable activities		
Purchases	11,031	8,509
Wages and salaries	13,662	68,515
Rates and water	529	936
Light and heat	6,410	7,584
Repairs and maintenance	5,612	3,108
Insurance	1,930	1,648
Other motor/travel costs	626	698
Legal and professional fees	1,006	3,444
Telephone	1,071	1,127
Other office costs	1,206	7,038
Depreciation	834	1,112
	<u>43,917</u>	<u>103,719</u>
Other expenditure		
Gym equipment	1,540	4,915
	<u>1,540</u>	<u>4,915</u>
Total expenditure	<u>45,457</u>	<u>108,634</u>
Net income	<u>19,702</u>	<u>2,856</u>

Botcherby Community Association

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Expenditure on charitable activities		
Centre		
<i>Activities undertaken directly</i>		
Purchases	<u>190</u>	<u>1,663</u>
<i>Grant funding activities</i>		
Purchases	2,154	4,659
Wages/salaries	13,662	68,515
Rates & water	529	936
Light & heat	6,410	7,584
Repairs & maintenance	5,612	3,108
Insurance	1,930	1,648
Other motor/travel costs	626	698
Telephone	1,071	1,127
Other office costs	<u>1,206</u>	<u>7,038</u>
	<u>33,200</u>	<u>95,313</u>
Luncheon Club		
<i>Activities undertaken directly</i>		
Purchases	<u>8,687</u>	<u>2,187</u>
Governance costs		
Accountancy fees	900	480
Legal and other professional fees	106	2,964
Depreciation	<u>834</u>	<u>1,112</u>
	<u>1,840</u>	<u>4,556</u>
Expenditure on charitable activities	<u>43,917</u>	<u>103,719</u>