

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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**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**

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

**The trustees**

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

<b>Company secretary</b>	Helen Fisher
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<b>Independent examiner</b>	Mr RW Gordon, FCA Briar Lea House Brampton Road Longtown Carlisle Cumbria CA6 5TN
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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 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	£	£	£	£
<b>Income and endowments</b>					
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
<b>Total income</b>		<u>77,007</u>	<u>96,040</u>	<u>173,047</u>	<u>65,159</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	23,157	107,791	130,948	43,917
Other expenditure	11	4,488	—	4,488	1,540
<b>Total expenditure</b>		<u>27,645</u>	<u>107,791</u>	<u>135,436</u>	<u>45,457</u>
<b>Net income</b>		<u>49,362</u>	<u>(11,751)</u>	<u>37,611</u>	<u>19,702</u>
Transfers between funds		(52,766)	52,766	—	—
<b>Net movement in funds</b>		<u>(3,404)</u>	<u>41,015</u>	<u>37,611</u>	<u>19,702</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		289,836	12,613	302,449	282,747
<b>Total funds carried forward</b>		<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 £
<b>Fixed assets</b>				
Tangible fixed assets	17		97,876	98,502
<b>Current assets</b>				
Debtors	18	12,765		2,840
Cash at bank and in hand		254,158		220,292
		266,923		223,132
<b>Creditors: amounts falling due within one year</b>	19	24,739		19,185
<b>Net current assets</b>			242,184	203,947
<b>Total assets less current liabilities</b>			340,060	302,449
<b>Net assets</b>			340,060	302,449
<b>Funds of the charity</b>				
Restricted funds			53,628	12,613
Unrestricted funds			286,432	289,836
<b>Total charity funds</b>	20		340,060	302,449

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
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**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 £
<b>Donations</b>			
Donations	1,104	—	1,104
<b>Grants</b>			
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 £
<b>Donations</b>			
Donations	6,458	—	6,458
<b>Grants</b>			
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 £	<b>Total Funds 2022 £</b>	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 £	<b>Total Funds 2022 £</b>
Centre	20,691	75,752	<b>96,443</b>
Pop up pantry and HAF	—	32,039	<b>32,039</b>
Support costs	2,466	—	<b>2,466</b>
	<u>23,157</u>	<u>107,791</u>	<u><b>130,948</b></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 £	<b>Total funds 2022 £</b>	Total fund 2021 £
Centre	—	96,443	—	<b>96,443</b>	33,390
Pop up pantry and HAF	32,039	—	—	<b>32,039</b>	8,687
Governance costs	—	—	2,466	<b>2,466</b>	1,840
	<u>32,039</u>	<u>96,443</u>	<u>2,466</u>	<u><b>130,948</b></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 £	<b>Total 2022 £</b>	Total 2021 £
Governance costs	<u>480</u>	<u>2,550</u>	<u>1,112</u>	<u><b>4,142</b></u>	<u>5,036</u>

##### 11. Other expenditure

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

##### 12. Net income

Net income is stated after charging/(crediting):

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

##### 13. Independent examination fees

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

	<b>2022 No.</b>	2021 No.
Number of staff	<u><b>5</b></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 £
<b>Cost</b>			
<b>At 1 April 2021 and 31 March 2022</b>	<u>96,000</u>	<u>17,402</u>	<u>113,402</u>
<b>Depreciation</b>			
At 1 April 2021	–	14,900	<b>14,900</b>
Charge for the year	–	626	<b>626</b>
<b>At 31 March 2022</b>	<u>–</u>	<u>15,526</u>	<u>15,526</u>
<b>Carrying amount</b>			
<b>At 31 March 2022</b>	<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

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

#### 19. Creditors: amounts falling due within one year

	<b>2022</b> £	2021 £
Trade creditors	<b>24,247</b>	18,693
Accruals and deferred income	<b>492</b>	492
	<u><b>24,739</b></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 £
Salaries and utilities	—	36,722	(75,752)	52,766	<b>13,736</b>
Pop Up Pantry	12,613	59,318	(32,039)	—	<b>39,892</b>
	<u>12,613</u>	<u>96,040</u>	<u>(107,791)</u>	<u>52,766</u>	<u><b>53,628</b></u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	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>—</u>	<u>12,613</u>

#### 21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	97,876	—	<b>97,876</b>
Current assets	213,295	53,628	<b>266,923</b>
Creditors less than 1 year	(24,739)	—	<b>(24,739)</b>
<b>Net assets</b>	<u>286,432</u>	<u>53,628</u>	<u><b>340,060</b></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	(19,185)	—	(19,185)
<b>Net assets</b>	<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 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	1,104	6,458
Grants receivable	50,178	42,103
	<u>51,282</u>	<u>48,561</u>
<b>Charitable activities</b>		
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>
<b>Investment income</b>		
Bank interest receivable	534	5
	<u>534</u>	<u>5</u>
<b>Total income</b>	<u>173,047</u>	<u>65,159</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
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>
<b>Other expenditure</b>		
Gym equipment	4,488	1,540
	<u>4,488</u>	<u>1,540</u>
<b>Total expenditure</b>	<u>135,436</u>	<u>45,457</u>
<b>Net income</b>	<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 £
<b>Expenditure on charitable activities</b>		
<b>Centre</b>		
<b><i>Activities undertaken directly</i></b>		
Purchases	—	190
<b><i>Grant funding activities</i></b>		
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>
<b>Pop up pantry and HAF</b>		
<b><i>Activities undertaken directly</i></b>		
Purchases	32,039	8,687
<b>Governance costs</b>		
Accountancy fees	720	900
Legal and other professional fees	1,120	106
Depreciation	626	834
	<u>2,466</u>	<u>1,840</u>
<b>Expenditure on charitable activities</b>	<u>130,948</u>	<u>43,917</u>