

Echo Of Light Accounts Limited  
Ash Cottage  
Main Road  
Lacey Green  
Princes Risborough  
Bucks  
HP27 0QT

The Trustees  
Calvert Green Community Association  
Calvert Green Village Hall  
Cotswolds Way  
Calvert Green  
Buckinghamshire  
MK18 2FJ

28 September 2021

Our reference: K050 KMM/AB

Dear Trustees

**Calvert Green Community Association**  
**Accounts for the year ended 30 September 2020**  
**Examiner's report**

Please find attached my company's examiners report on the accounts of Calvert Green Community Association for the year ended 30 September 2020. If you have any queries with regard to my report or examination, please do not hesitate to contact me.

My company's examiners report are based on the CGCA income and expenditure account for the year ended 30 September 2020, kept on the xero accounting software. I have prepared a funds statement as at 30 September 2020, in a similar format to the year ended 30 September 2019. The Xero Income & expenditure account plus funds statement for the year ended 30 September 2020, form the accounts that I have examined and reported on. I have enclosed a copy of the accounts and would be grateful if you would sign the accounts where indicated and return to me for my files.

I would draw your attention to the following points which include details of any specific representations by the trustees.

1. My report on the accounts is unqualified.
2. There are no points that I feel need to be disclosed to the Charity Commission following my review.
3. Accounts are prepared on a receipts and payments basis. Last year the 2019 accounts included £1,137.50 of sales invoices raised but unpaid as at 30 September 2019. Strictly speaking it is

not necessary to include this income under a receipts and payments basis in the 2019 figures. However, it was considered that this gave additional information concerning the position of the association. No sales invoices were accrued in the accounts for the year ended 30 September 2020.

4. Some ticket sales of the September 2019 Abba tribute band event were included in the bar till and banked with bar takings. They were recorded on the till as sundry items and recorded in the associations records as bar takings. It is recommended for future events that sundry items income on the till rolls be reanalysed and such events income be included under the appropriate heading. This point and also the point below are reiterated - as a reminder - as event activity was less during the year ended 30 September 2020 due to the Covid pandemic.
5. Further to the above, if not the case, I would suggest event tickets be numbered to ensure greater control over the distribution.
6. Last year 2019 bar stock (estimated ) and 2019 cash floats were reported in the 2019 accounts within the notes to the accounts. The bar stock and floats are not included in the 2019 & 2020 'actual' accounts figures under the receipts and payments method and I have not examined any records regarding the floats or attended the stock/cash count.
7. As with many organisations the Covid 19 pandemic has meant the bar and hall have been shut part of the years ended 30 September 2020 and 2021 to the public. This has raised some uncertainties/difficulties in connection with the future operation of the community association. Following discussions with the trustees, they believe the community association is in a healthy position to overcome any possible future difficulties. The accounts for the year ended 30 September 2020 show the CGCA received £1,000 of Covid grants during the year.

If you have any queries regarding the above or our report, please do not hesitate to contact me.

Yours faithfully



Kevin Moss ACA BA (Hons)  
Echo of Light Accounts Limited

*Company Registered Office :*

*Company Number :*

*Director*

*Incorporated in England & Wales*

*As above*

*07691468*

*Kevin Moss*

# Profit and Loss

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## Calvert Green Community Association 1 October 2019 to 30 September 2020

30 Sep 20

### Income

Bar sales	24,416
Bar transactions on 'Shared Profit' occasions	1,066
Caterpillar income	527
Donations	806
Event income - non ticket sales	1,112
Event ticket sales	2,620
Firework donations	524
Hall hire income - frequent users	4,357
Hall hire income - occasional users	1,272
Sundry adjustment	43
<b>Total Income</b>	<b>36,742</b>

<b>Gross Profit</b>	<b>36,742</b>
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### Plus Other Income

Covid Volunteers Grant	1,000
<b>Total Other Income</b>	<b>1,000</b>

### Less Operating Expenses

Bank/Credit card Fees	1,713
Bar - cost of sales	13,623
Bar purchases - other items	204
Cleaning	3,390
Electricity	2,307
Event costs	2,465
Gas	1,731
Insurance	570
One off purchases	21
Subscriptions and licences	1,592
Sundry items for the hall, stationary, cleaning items etc	995
TV, phone & Internet	1,578
Waste clearance	966
Water	815
Window cleaning	150
<b>Total Operating Expenses</b>	<b>32,119</b>

<b>Net Profit</b>	<b>5,624</b>
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## **Independent examiner's report to the trustees of Calvert Green Community Association**

I report to the trustees on my examination of the accounts of the Calvert Green Community Association (the Trust) for the year ended 30 September 2020.

### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or 2. the accounts do not accord with those records.

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.



**Kevin Moss ACA BA (Hons)**  
**Echo of Light Accounts Limited**  
**Chartered Accountants**  
**Ash Cottage**  
**Main Road**  
**Lacey Green**  
**Princes Risborough**  
**Bucks**  
**HP27 0QT**

28 September 2021