

The Putson Community Association Ltd
Trustees' Report for the year ended 30 September 2020

The Trustees of the Association met several times during the year, in person and virtually.

The second half of the reporting period was dominated by the COVID 19 pandemic and the work of the Trustees has occupied two main areas -

1. The reduction / ceasing of operations in line with government directives, including:
 - mitigating losses applying for funding / grants from Herefordshire Council and HMRC
 - identifying savings in the staff expenditure, including placing staff on furlough/flexible furlough/lay-off terms, as appropriate
 - Securing and maintaining the building and site, including limited community access to the grounds for recreation
 - Liaison with long term hirers as to relocation / suspension of activities
2. The negotiation of contracts and preparation of Saxon Hall as a vaccination centre for use by the Wye Valley NHS Trust from 4Q 2020 for 4 months, including:
 - Preparation of site and buildings, including evacuation of Saxon Hall equipment to storage adjacent to the premises, Health and Safety / Hygiene preparation
 - Changes and improvements to the physical environment to improve 'one-way system' operation in the main and small halls
 - Installation of extra lighting / replacement of time expired car park lighting / provision of electrical supply and lighting to the main gate.

The Trustees are extremely grateful to Herefordshire Council for initial the grant of £10,000 awarded in the early stages of the COVID crisis, this ensured the survival of the Association as a going concern, which would have been at risk of failure in early 2021 otherwise. Subsequent grants from Herefordshire Council and HMG's furlough scheme enabled us to continue employing 1 full time and 3 part time employees and maintain our reserves.

The Chair of Trustees wishes to thank the Trustees, Volunteers and Staff for their commitment and assistance in maintaining the profile of Association and Hall over the last twelve months, and to our hirers, both long-term and occasional, for their understanding and flexibility during the year.

John Eden
Chair of Trustees
May 14th, 2021

THE PUTSON COMMUNITY ASSOCIATION LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 30TH SEPTEMBER 2019

The Putson Community Association Ltd is a registered charity and a company limited by guarantee incorporated in England and Wales. The charitable company is governed by its memorandum and articles of Association dated 04/09/2003.

COMPANY NUMBER:	04887631
CHARITY NUMBER:	1106422
REGISTERED OFFICE:	SAXON HALL HOARWITHY ROAD HEREFORD HR2 6HE
BANKERS:	NATIONAL WESTMINSTER BANK LTD 12 BROAD STREET HEREFORD HR2 9AH
TRUSTEES DIRECTORS:	MR. J. EDEN MR. A. T. OLIVER MS.L.MORRISS MS. T. DUNN MRS. L. DIGINGS MR. W.T.J.DIGINGS MRS. D. HOBBS (resigned 9th March 2020) MRS.A.Rodger (wef 9th March 2020)
SECRETARY:	MRS.L.DIGINGS

	2020	2019
	£	£
INCOME:		
Grants and Donations	19033	300
Hall Bookings	22148	52263
Fundraising Events	508	2001
Refunds	0	0
Feed in Tariff receipts	3686	1400
Interest received	8	8
	<u>45382</u>	<u>55973</u>
EXPENDITURE:		
Staff & Training Costs	25807	25737
Building & Other Insurances	-288	296
Public Liability Insurance	988	970
Light and Heat	3252	4995
Water Rates and Rent	437	3118
Telephone and Broadband	895	817
Repairs and Renewals	1757	2430
Security	249	273
Cleaning Expenses	2354	2484
Fundraising Events	353	299
Sundry Expenses	41	322
Refunds	0	0
Legal	0	0
Printing, Stationery, Postage	183	425
Equipment Hire	240	0
Small equipment	454	291
Accountancy Charges	378	288
Bank Charges	431	299
Public Performing & Software Licences	2060	2401
Fixtures & Fittings	68	0
Community Garden	1598	502
Matching funds transferred	0	0
Depreciation	2353	2702
Loan interest paid	172	576
	<u>43782</u>	<u>49226</u>
Profit/(Loss) for the year	<u>1600</u>	<u>6747</u>
Restricted Funds:		
Grants Received	3117	920
Matching funds received	0	0
Fundraising & Refunds	<u>0</u>	<u>3313</u>
Restricted Funds Income	3117	4233
Restricted Funds Expenditure	1398	8794
Donations from Restricted Funds	<u>0</u>	<u>1484</u>
Net Restricted Funds	<u>1719</u>	<u>-6045</u>
NET Income Resources	<u>3319</u>	<u>702</u>
Funds Brought Forward	<u>30254</u>	<u>29552</u>
Accumulated Funds c/fwd	<u>33573</u>	<u>30254</u>

THE PUTSON COMMUNITY ASSOCIATION LTD
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30TH SEPTEMBER 2020

	Un Restrict Funds	Restricted Funds	Total 2020	Un Restrict Funds	Restricted Funds	Total 2019
	£	£	£	£	£	£
INCOMING RESOURCES						
Grants & Donations Received	0	3117	3117	300	920	1220
Herefordshire Council Corona virus grant	10000		10000	0		0
HMRC JRS grants	9033		9033	0		0
Interest Received	8	0	8	8	0	8
Funds for Capital Projects	0	0	0	0	0	0
Refunds	0	0	0	0	0	0
Feed in tariff receipts	3686	0	3686	1400	0	1400
FUNDRAISING ACTIVITIES						
Hall Bookings	22148	0	22148	52263	0	52263
Fundraising Events	508	0	508	2001	3313	5314
LONG TERM LOANS						
Solar generating system	0	0	0	0	0	0
TOTAL INCOMING RESOURCES	<u>45383</u>	<u>3117</u>	<u>48500</u>	<u>55972</u>	<u>4233</u>	<u>60205</u>
OUTGOING RESOURCES						
Administration Expenses	31914	0	31914	40644	0	40644
Fundraising and Event Expenses	353	0	353	299	1558	1857
Donations made	0	0	0	0	1484	1484
Matching funds transferred	0	0	0	0	0	0
Garden & Community Projects & Equip	2120	1398	3518	793	7236	8029
Governance Charges	378	0	378	288	0	288
Depreciation	2353	751	3104	2702	905	3607
Solar Generating system	0	0	0	0	0	0
Loan repayments	6492	0	6492	3924	0	3924
Loan interest paid	172	0	172	576	0	576
TOTAL OUTGOING RESOURCES	<u>43782</u>	<u>2149</u>	<u>45931</u>	<u>49226</u>	<u>11183</u>	<u>60409</u>
NET MOVEMENT IN FUNDS	1601	968	2569	6746	-6950	-204
ADD FUNDS BROUGHT FORWARD	23346	6285	29631	16600	13235	29835
TOTAL FUNDS CARRIED FORWARD	<u>24947</u>	<u>7253</u>	<u>32200</u>	<u>23346</u>	<u>6285</u>	<u>29631</u>

All incoming resources and resources expended derive from continuing activities:

THE PUTSON COMMUNITY ASSOCIATION LTD
BALANCE SHEET AS AT 30th SEPTEMBER 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible Assets	4	21571	24675
CURRENT ASSETS			
Debtors	5	2565	6013
Cash at Bank and in hand	6	<u>13339</u>	<u>9964</u>
		15904	15977
CURRENT LIABILITIES			
Creditors falling due within one year	7	4214	3553
NET CURRENT ASSETS (LIABILITIES)		11690	12424
TOTAL ASSETS less CURRENT LIABILITIES		<u>33261</u>	<u>37099</u>
LONG TERM LIABILITIES	8	1060	7466
TOTAL NET ASSETS (LIABILITIES)		<u><u>32201</u></u>	<u><u>29633</u></u>
CAPITAL AND RESERVES			
Funds carried forward			
Restricted Funds		7253	6285
General Funds		<u>24947</u>	<u>23346</u>
		<u><u>32200</u></u>	<u><u>29631</u></u>

The Directors statements required by sections 475 (2) and (3) are shown on the following page which forms part of the balance sheet.

THE PUTSON COMMUNITY ASSOCIATION LTD
Balance Sheet (continued)
Directors statements required by sections 475(2) and (3)
For the year ended the 30th September 2020

In approving these financial statements as directors of the company we hereby confirm:

- (a) That for the year stated above the company was entitled to exemption conferred by section 477 of the Companies Act 2006;
- (b) That no notice has been deposited at the registered office of the company pursuant to section 476 requesting that an audit be conducted for the year ended September the 30th 2015.
- (c) That we acknowledge our responsibilities for:
 - 1. Ensuring that the company keeps accounting records which comply with section 386; and
 - 2. Preparing financial statements which give true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395 and which otherwise comply with the provision of the Companies Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared on accordance with the special provisions part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective) April 2008) relating to small companies.

The financial statements were approved by the Board on: 5th March 2021

And signed on its behalf by

John Eden

Managing Director

Registration Number 04887631

THE PUTSON COMMUNITY ASSOCIATION LTD
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30TH SEPTEMBER 2020

1. ACCOUNTING POLICIES

(a) Basis of Accounting

The accounts have been prepared on a going concern basis and under the historical cost convention.

(b) Fixed Assets and Depreciation

All non restricted fund assets over £500 are capitalised, depreciation is provided on Fixed Assets on the reducing balance basis at the following rates:-

Plant and Equipment	20%
Kitchen Equipment	15%
Hall Equipment	15%
Office Equipment	25%
Solar Equipment	10%

(c) Incoming Resources

Grants

Grants are recognised when the charity becomes unconditionally entitled to the grant.

Fundraising Activities

Income from room hire and fundraising activities are included when the services have been delivered.

(d) Resources Expended

Expenditure is recognised on an accruals basis as liability is incurred.

(e) Accumulated Funds

Restricted Funds

The charity's restricted funds are those where the donor has imposed restrictions on the use of funds.

Unrestricted General Funds

Unrestricted funds are those that can be used in accordance with the charitable objects of the company at the discretion of the trustees.

THE PUTSON COMMUNITY ASSOCIATION LTD
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30TH SEPTEMBER 2020

2. GRANTS RECEIVED/MADE

		2020				
		£				
	Activity	Grant	Grant	Matching	Total	Expenditure Remaining
		2020	bfwd	Funds		2020
Awards 4 All	Café equipment, training (incl ECHO)		633	0	633	0
Hereford CC Community Award	Café equipment (ECHO)		184	0	184	0
Fair Trade	Café equipment (ECHO)		56	0	56	0
CO-OP 1% (2019/20)	Signage/Front entrance	3116	401	0	3517	1398
Other			150	0	149.52	0
		3116	1424	0	4876	1398
						3142

THE PUTSON COMMUNITY ASSOCIATION LTD
NOTES TO THE FINANCIAL STATEMENTS - Continued
YEAR ENDED 30TH SEPTEMBER 2020

3. STAFF COSTS

	2020	2019
	£	£
Wages, NIC, Pensions	25809	25737

None of the Trustees/Directors received any remuneration during the year.

The number of people employed during the year was 3 (2019 3)

4. FIXED ASSETS

	Total	General	Restricted		Total	General	Restricted
	£	£	£		£	£	£
Cost at 1 October	49687	38247	11440		49687	38247	11440
Additions at cost	0	0	0		0	0	0
Cost at 30th September	<u>49687</u>	<u>38247</u>	<u>11440</u>		<u>49687</u>	<u>38247</u>	<u>11440</u>
 Depreciation at 1st October	 25012	 17979	 7033		 21405	 15277	 6128
Charge for prior year's assets	3104	2353	751		3607	2702	905
Charge for current year's assets	0	0	0		0	0	0
Total Charge for the year	<u>3104</u>	<u>2353</u>	<u>751</u>		<u>3607</u>	<u>2702</u>	<u>905</u>
Depreciation at 30th September	<u>28116</u>	<u>20332</u>	<u>7784</u>		<u>25012</u>	<u>17979</u>	<u>7033</u>
 NET ASSETS AT 30-09-2020	 <u>21571</u>	 <u>17915</u>	 <u>3656</u>		 <u>24675</u>	 <u>20268</u>	 <u>4407</u>
NET ASSETS AT 30-09-2019	<u>24675</u>	<u>20268</u>	<u>4407</u>		<u>28282</u>	<u>22970</u>	<u>5312</u>

5. DEBTORS AND Prepayments

	£	£
Hall Bookings	1895	6013
Donations	<u>670</u>	<u>0</u>
	<u>2565</u>	<u>6013</u>

6. CASH AT BANK AND IN HAND

	£	£
Nat West - Reserve Account	4665	4158
Nat West - Current Account	5530	4381
NatWest - Restricted Funds Account	3144	1425
Cash in Hand	<u>0</u>	<u>0</u>
	<u>13339</u>	<u>9964</u>

7. CREDITORS

	£	£
Trade Creditors	1513	973
Income Tax, NIC,Pension	256	221
Finance repayments due in next 12 months	<u>2445</u>	<u>2359</u>
	<u>4214</u>	<u>3553</u>

8. LONG TERM LIABILITIES

	£	£
Solar Generation system		
Balance of loan at 1st October	9825	13749
Repayments made in year	<u>6320</u>	<u>3924</u>
Balance of loan at 30th September	3505	9825
Repayments due next 12 months	<u>2445</u>	<u>2359</u>
Balance at 30th September of following year	<u>1060</u>	<u>7466</u>

In December 2015 a solar generation system was purchased for £22966 from Caplor Energy.
Caplor provided finance of £21466 at 6% pa. Feed in tariff receipts are used to service
and repay this loan. Minimum repayment of loan and interest is £2557 per annum.



Section A

Independent Examiner's Report

Report to the trustees/
members of

The Putson Community Association Ltd

On accounts for the year
ended

30th September 2020

Charity no
(if any)

1106422

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/09/2020^{YYY}.

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 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 (~~other than those disclosed below~~ *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

* Please delete the words in the brackets if they do not apply.

Signed:

David Berkeley

Date:

3 June 2021

Name:

DAVID BERKELEY

Relevant professional
qualification(s) or body
(if any):

ACMA

Address:

APPLE ACCOUNTANTS

7A HARROW ROAD

HEZEFORD HRA OEH

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.