

The Putson Community Association Ltd

Trustees' Report for the Year ended 30 September 2022

The primary focus of the Association's Trustees is the provision and operation of the community centre known as Saxon Hall, a multi-purpose facility hosting activities offered by the Association, private providers and third-sector organisations. The hall is used by private hirers for parties, celebrations and other events. There is a mix of local government, commercial, charitable and community users.

During the period 01 October 2021 to 31 March 2022, the whole complex was on daily hire to the NHS as a COVID-19 vaccination centre. It was unavailable to either the Association or the public as a space for hire/community use. April 2022 was spent repairing, repainting and cleaning towards restoring the complex for traditional use. Approximately one quarter of the revenue earned in the NHS hire period was used for this.

The Trustees of the Association met several times during the year via Zoom to April 2022 and thereafter in person to oversee:

- maintaining and servicing facilities and grounds during NHS use
- reconditioning facilities following NHS use
- restarting as a community facility
- attracting pre Covid hirers back and promoting the facilities for additional custom

By the end of September 2022 regular hiring had only partially recovered. Face to face groups (eg exercise classes) were reluctant to restart. Achieving a sustained higher hall hire rate will be key to Saxon Hall being able to cover its costs against the backdrop of inflation and significantly higher utility costs arising from the war in Ukraine. We are grateful to our longterm hirers who did return and the new ones we have attracted.

Towards the end of the reporting period we joined the Herefordshire Council Community Hub and as part of that we operate a food share program in conjunction with a nearby church. Also an 'afternoon club' of local community pensioners restarted using our premises gratis.

In 3Q 2022 the Trustees authorized a significant capital project to install childrens swings for the benefit of the local community and using funds generated from NHS hire. Trustees also funded and ran a free event for the local community to celebrate HM Queen Elisabeth II's Platinum Jubilee.

The Chair of Trustees would like to thank the Trustees and employees of The Putson Community Association for helping to prepare the premises and site for community re-use.

John Eden,
Chair of Trustees
June 2023

FOR THE YEAR ENDED 30th SEPTEMBER 2022



THE PUTSON COMMUNITY ASSOCIATION LTD

(A Company limited by Guarantee)

ACCOUNTS

YEAR ENDED 30TH SEPTEMBER 2022

Charity Reg No: 1106422

Reg. Company No: 4887631

THE PUTSON COMMUNITY ASSOCIATION LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th SEPTEMBER 2022

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 (Chairman)

MR. A. T. OLIVER

MS. T. DUNN

MRS. L. DIGINGS (Secretary)

MR. W.T.J.DIGINGS (Treasurer)

MRS. A.Rodger

Mr. A Pinwell

SECRETARY: MRS.L.DIGINGS

THE PUTSON COMMUNITY ASSOCIATION LTD
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30th SEPTEMBER 2022

	2022	2021
	£	£
INCOME:		
Grants and Donations	0	1803
Hall Bookings	36648	52333
Fundraising Events	0	0
Refunds	0	0
Feed in Tariff receipts	1976	2827
Interest received	16	1
	<u>38640</u>	<u>56964</u>
EXPENDITURE:		
Staff & Training Costs	15101	16980
Building & Other Insurances	1592	1245
Public Liability Insurance	1011	998
Light and Heat	5420	3965
Water Rates and Rent	808	655
Telephone and Broadband	1049	905
Repairs and Renewals	12708	1776
Security	463	255
Cleaning Expenses	1996	1732
Fundraising Events	0	0
Sundry Expenses	82	326
Refunds	0	0
Legal	0	0
Printing, Stationery, Postage	149	144
Equipment Hire	0	0
Small equipment	0	0
Accountancy Charges	390	384
Bank Charges	0	0
Public Performing & Software Licences	1457	1264
Fixtures & Fittings	410	15
Community Garden	747	992
Matching funds transferred	0	0
Depreciation	2599	2056
Loan interest paid	0	112
	<u>45982</u>	<u>33804</u>
Profit/(Loss) for the year	<u>-7342</u>	<u>23160</u>
Restricted Funds:		
Grants Received	16215	1173
Matching funds received	0	0
Fundraising & Refunds	22	0
Restricted Funds Income	<u>16237</u>	<u>1173</u>
Restricted Funds Expenditure	10177	3136
Donations from Restricted Funds	0	0
Net Restricted Funds	<u>6060</u>	<u>-1963</u>
NET Income Resources	<u>-1282</u>	<u>21197</u>
Funds Brought Forward	<u>54770</u>	<u>33573</u>
Accumulated Funds c/fwd	<u>53488</u>	<u>54770</u>

THE PUTSON COMMUNITY ASSOCIATION LTD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30th SEPTEMBER 2022

	Un Restrict Funds	Restricted Funds	Total 2022	Un Restrict Funds	Restricted Funds	Total 2021
	£	£	£	£	£	£
INCOMING RESOURCES						
Grants & Donations Received	0	16215	16215	1803	1173	2976
Interest Received	16	0	16	1	0	1
Funds for Capital Projects	0	0	0	0	0	0
Refunds	0	0	0	0	0	0
Feed in tariff receipts	1976	0	1976	2827	0	2827
FUNDRAISING ACTIVITIES						
Hall Bookings	36648	0	36648	52333	0	52333
Fundraising Events	0	22	22	0	0	0
LONG TERM LOANS						
Solar generating system	0	0	0	0	0	0
YEAR ENDED 30TH SEPTEMBER 2022	38640	16237	54877	56964	1173	58137
OUTGOING RESOURCES						
Administration Expenses	41836	0	41836	26739	0	26739
Fundraising and Event Expenses	0	0	0	0	0	0
Donations made	0	0	0	0	0	0
Matching funds transferred	0	0	0	0	0	0
Garden & Community Projects & Equip	1157	10177	11334	1007	3136	4143
Governance Charges	390	0	390	384	0	384
Depreciation	2599	516	3115	2056	623	2679
Solar Generating system	0	0	0	0	0	0
Loan repayments	0	0	0	3506	0	3506
Loan interest paid	0	0	0	112	0	112
TOTAL OUTGOING RESOURCES	45982	10693	56675	33804	3759	37563
NET MOVEMENT IN FUNDS	-7342	5544	-1798	23160	-2586	20574
ADD FUNDS BROUGHT FORWARD	48107	4667	52774	24947	7253	32200
TOTAL FUNDS CARRIED FORWARD	40765	10211	50976	48107	4667	52774

All incoming resources and resources expended derive from continuing activities:

THE PUTSON COMMUNITY ASSOCIATION LTD
BALANCE SHEET AS AT 30th SEPTEMBER 2021
FOR THE YEAR ENDED 30th SEPTEMBER 2022

		2022	2021
FIXED ASSETS			
Tangible Assets	4	19765	18892
CURRENT ASSETS			
Debtors	5	1149	5000
Cash at Bank and in hand	6	<u>31097</u>	<u>29758</u>
		32246	34758
CURRENT LIABILITIES			
Creditors falling due within one year	7	1042	880
NET CURRENT ASSETS (LIABILITIES)		31204	33878
TOTAL ASSETS less CURRENT LIABILITIES		<u>50969</u>	<u>52770</u>
YEAR ENDED 30TH SEPTEMBER 2022			
LONG TERM LIABILITIES	8	0	0
TOTAL NET ASSETS (LIABILITIES)		<u><u>50969</u></u>	<u><u>52770</u></u>
CAPITAL AND RESERVES			
Funds carried forward			
Restricted Funds		10211	4667
General Funds		<u>40765</u>	<u>48107</u>
		<u><u>50976</u></u>	<u><u>52774</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)
FOR THE YEAR ENDED 30th SEPTEMBER 2022

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: 20th April 2023

And signed on its behalf by

John Eden

Managing Director

Registration Number 04887631

THE PUTSON COMMUNITY ASSOCIATION LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th SEPTEMBER 2022

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%	20%
Kitchen Equipment	15%	15%
Hall Equipment	15%	15%
Office Equipment	25%	25%
Solar Equipment	10%	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
FOR THE YEAR ENDED 30th SEPTEMBER 2022

2. GRANTS RECEIVED/MADE

		2022				
		£				
Activity		Grant	Grant	Matching	Total	Expenditure Remaining
		2022	bfwd	Funds		2022
Awards 4 All	Equipment		633	0	633	495 138
Hereford CC Community Award	Equipment		184	0	184	185 -1
CO-OP 1% (2019/20/21/22)	Various	244	372	0	616	342 274
CO OP	Community Hub	3000	0	0	3000	516 2484
Friends of Hereford Rotary	Jubilee party	700	0	0	700	700 0
Hereford City Council	Jubilee party	500	0	0	500	700 -200
National Lottery	children swings project	9852	0	0	9852	7200 2652
Herefordshire Council	Community fund	1919	0	0	1919	0 1919
Other		22	-66	0	-44	39 -83
		16237	1179	0	17753	10177 7239

THE PUTSON COMMUNITY ASSOCIATION LTD
NOTES TO THE FINANCIAL STATEMENTS - Continued
FOR THE YEAR ENDED 30th SEPTEMBER 2022

	2022	2021
	£	£
Wages, NIC, Pensions	15101	16980

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

The number of people employed during the year was 3 (2021 3)

4. FIXED ASSETS	Total	General	Restricted	Total	General	Restricted
	£	£	£	£	£	£
Cost at 1 October	49687	38247	11440	49687	38247	11440
Additions at cost	3988	3988	0	0	0	0
Cost at 30th September	<u>53675</u>	<u>42235</u>	<u>11440</u>	<u>49687</u>	<u>38247</u>	<u>11440</u>
Depreciation at 1st October	30795	22388	8407	28116	20332	7784
Charge for prior year's assets	2317	1801	516	2679	2056	623
Charge for current year's assets	798	798	0	0	0	0
Total Charge for the year	<u>3115</u>	<u>2599</u>	<u>516</u>	<u>2679</u>	<u>2056</u>	<u>623</u>
Depreciation at 30th September	<u>33910</u>	<u>24987</u>	<u>8923</u>	<u>30795</u>	<u>22388</u>	<u>8407</u>
NET ASSETS AT 30-09-2022	<u>19765</u>	<u>17248</u>	<u>2517</u>	<u>18892</u>	<u>15859</u>	<u>3033</u>
NET ASSETS AT 30-09-2021	<u>18892</u>	<u>15859</u>	<u>3033</u>	<u>21571</u>	<u>17915</u>	<u>3656</u>
5. DEBTORS AND Prepayments	£			£		
Hall Bookings	1149			5000		
Donations	<u>0</u>			<u>0</u>		
	<u>1149</u>			<u>5000</u>		
6. CASH AT BANK AND IN HAND	£			£		
Nat West - Reserve Account	21528			20000		
Nat West - Current Account	2330			8577		
NatWest - Restricted Funds Account	7219			1181		
Cash in Hand	<u>20</u>			<u>0</u>		
	<u>31097</u>			<u>29758</u>		
7. CREDITORS	£			£		
Trade Creditors	1042			812		
Income Tax, NIC,Pension	0			68		
Finance repayments due in next 12 months	<u>0</u>			<u>0</u>		
	<u>1042</u>			<u>880</u>		
8. LONG TERM LIABILITIES	£			£		
Solar Generation system						
Balance of loan at 1st October	0			3505		
Repayments made in year	<u>0</u>			<u>3505</u>		
Balance of loan at 30th September	0			0		
Repayments due next 12 months	<u>0</u>			<u>0</u>		
Balance at 30th September of following year	<u>0</u>			<u>0</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. The loan was fully discharged in the 2020/21 financial year



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

The Putson Community Association Ltd

On accounts for the year
ended

30th September 2022

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 DD/MM/YYYY.

Responsibilities and
basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with 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

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

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

Signed:

David Berkeley

Date:

7th June 2023

Name:

DAVID BERKELEY

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

ACMA (CIMA)

Address:

APPLE ACCOUNTANTS
7A HARROW ROAD
HEREFORD HR4 0EH

Section B

Disclosure

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 details of any items that the examiner wishes to disclose.

Nothing to report.