

Chopwell Community Association

(a company limited by guarantee)

Company Registration no 05293946

Charity Registration no 1108466

Financial Statements

For the year ended

30 November 2020

Chopwell Community Centre
Derwent Street
Chopwell
Newcastle Upon Tyne
NE17 7HS

Chopwell Community Association

(a company limited by guarantee)

Legal and Administrative Information

Name: Chopwell Community Association

Company No: 05293946

Charity No: 1108466

Directors/Trustees: Councillor Michael McNestry
Councillor Lynne Caffrey
Mrs Barbara Heslop

Registered Address: Chopwell Community Centre
Derwent Street
Chopwell
Newcastle Upon Tyne
NE17 7HS

Bankers: Lloyds TSB
44 Front St
Whickham
Newcastle upon Tyne
NE16 4DS

Structure: Chopwell Community Association is a Company limited by guarantee registered on 18 February 23 November 2004 and a registered Charity, registered on 28 April 1997.

Independent Examiner: Kate Tully FMAAT FCIE AATQB
20 Ennerdale Crescent
Winlaton
Blaydon on Tyne
NE21 6PN

Chopwell Community Association

(a company limited by guarantee)

Contents

1.	Director's/Trustees Report	Pages 4-6
2.	Independent Examiner's Report	Page 7
3.	Statement of Financial Activities	Page 8
4.	Balance Sheet	Page 9
5.	Notes to the Accounts	Pages 10-13

Chopwell Community Association

(a company limited by guarantee)

Directors'/Trustees' Report

Objectives and Activities

- To promote, provide and maintain the facilities of the Charity for the benefit of the inhabitants of the area, without distinction of sex, or of political, religious and other opinions by association together the inhabitants, voluntary organisations and other organisation in a common effort to advance education, health and welfare, recreation and leisure time, activities with the object of improving the conditions of life for the said inhabitants; and
- To continue to maintain and manage Chopwell Community Centre for the benefit of the area, in co-operation with the local authority and voluntary organisations.

Ensuring our work delivers our aims

We ensure that our work reflects our aims and meets the requirements of our stated purpose by delivering for the widest possible public benefit, as set out in the Charity Commission guidance.

Governance and structure

As well as being a Community Association we are a company limited by guarantee and a Charity. As such we have both a general Management Committee and members who act as both Trustees and Company Directors.

Each Group using the Community Centre is able to nominate representatives to the Management Committee as is Gateshead Council. Trustees and Directors are volunteers from the General Committee who meet the qualifications for being both Directors and Trustees.

Business review and maintaining our assets

The Trustees, Directors and Management Committee review the core business of the Association on an annual basis and make decisions regarding: marketing and new markets, fundraising, the maintenance of the fabric of the building, the buying of new assets and the disposal of old assets.

Delivering public benefit

Our work in delivering public benefit can be categorised as follows:

- Education
- Health and wellbeing
- Recreation and leisure time activities

Building developments

In 2019 the basement area of the Community Centre was transformed into dedicated office accommodation for the local media production company Digital Voices for Communities CIC, who pay the Association a competitive rent for their accommodation. Funding was also secured from the National Lottery for the infrastructure work to instal superfast broadband and a digital phone system for the whole Centre.

Effects of the Covid-19 pandemic on the Community Association

Like all other public buildings in England the community centre was closed to the public from 23 March, 2020 and staff were furloughed. During this period the Association was also awarded grants to cover rate relief and loss of business.

The building tenants, Digital Voices, continued to use their basement office space when permitted by lockdown rules.

The majority of the first floor of the Community Centre was taken over by Gateshead Council who ran a Community hub providing food and other emergency support and advice to those shielding, or without the financial means to support themselves during the pandemic.

Chopwell Community Association

(a company limited by guarantee)

The Pickle Palace also continued to run their weekly markets which provide food donated by supermarkets that is sold at very low prices.

When lockdown rules allowed the centre reopened in a limited way subject to a full risk assessment and the provision of public access to hand sanitisers and wipes, daily cleaning of the building plus appropriate PPE for all staff.

All groups who used the building also had to carry out full risk assessments and get all group members to complete forms agreeing to abide by the Covid safe rules in place and to supply their personal details for the Test and Trace system.

The Gym reopened when possible again subject to a full risk assessment, access to sanitisers and rules on numbers allowed in at any one time and the cleaning of all equipment between users.

Inevitably some of the established groups that ran at the Centre will not be returning once social distancing rules are finally relaxed. Groups that have recommenced are the Drama Group, Carpet Bowls league, the Toddler Group and Slimming World. It is anticipated that the majority will follow and the Trustees have plans to develop new groups in the new year.

Long standing facilities like the computer suite will also continue to be available

The trustees have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by the range of activities that will continue to be delivered at the Centre as described above.

Financial Review

The financial position for the year shows net incoming funds of £181,479 and total outgoing resources of £133,177 with a balance brought forward from the previous year of £54,944 the total funds carried forward are £103,245. The Directors/Trustees consider the financial position of the company to be stable, but need reviewing in the coming year.

Risk Management

The Directors are examining the major risks, which the company faces in relation to external factors, governance and management, internal operations and business. They are considering the likelihood and the impact of risks and are reviewing what systems should be in place to control and reduce those risks. The systems are being designed to provide reasonable, but not absolute, assurance against material loss or misstatement of loss.

Reserves Policy

It is the policy of the company to try to build up unrestricted funds, which are free reserves of the company (designated funds), to a level that equates to approximately 3 months unrestricted expenditure. This will provide sufficient funds to cover management and administration/finance support costs, maintenance and refurbishment of the building and any emergencies that may arise from time to time.

Statement of Exemption

For the period ending 30 November 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors'/Trustees' responsibilities:

The Directors/Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the company and which enable them to comply with applicable law. The Directors/Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Chopwell Community Association

(a company limited by guarantee)

For the year ending 30 November 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the members and signed on their behalf:

Name: Michael McNesty Signature: *MMcNesty*

Name: Jean Barbara Heslop Signature: *JB Heslop*

Date: 2nd June 2021

Chopwell Community Association

(a company limited by guarantee)

Independent Examiners Report

Report to the trustees/members of Chopwell Community Association on Accounts for the year ended 30 November 2020 set out on pages 8 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under s.145 of the Charities Act 2011 ('the Act')), and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination; it is my responsibility to:

- Examine the financial statements under s.145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention

Basis of examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which agree with the accounting records and comply with the accounting requirements of the 2011 Act ; or
 -
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kate Tully FMAAT FCIE

Date 4th June 2021

Signed

K.A.Tully



Kate Tully is a Fellow Member of the Association of Charity Independent Examiners and a Fellow Member of the Association of Accounting Technicians

Chopwell Community Association
(a company limited by guarantee)
Statement of Financial Activities
for the year ended 30 November 2020
(incorporating income and expenditure account)

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £	2018-19 Funds £
	Note					
Income from Donations and Legacies						
Donations and Legacies	2	240		0	240	241
Charitable Activities	2	37,319		143,920	181,239	69,620
Other Trading Activities	2	0		0	0	10
Investments	2				0	0
Other	2				0	0
Total Income		37,559	0	143,920	181,479	69,871
Expenditure on						
Raising Funds	2				0	0
Charitable Activities	2	48,053		85,124	133,177	62,103
Other	2				0	0
Total Expenditure		48,053	0	85,124	133,177	62,103
Net incoming/outgoing resources before transfers		(10,494)	0	58,796	48,302	7,768
Transfers						
Net movement in funds		(10,494)	0	58,796	48,302	7,768
<i>Total Funds brought forward</i>		20,159	30,000	4,784	54,944	47,176
Total funds carried forward		9,665	30,000	63,580	103,245	54,944

Chopwell Community Association

(a company limited by guarantee)

Balance Sheet

as at 30 November 2020

	Note	19-20 Funds £	18-19 Funds £
Fixed Assets:			
<i>Tangible Assets</i>			
Total Fixed Assets:		0	0
Current Assets			
<i>Debtors</i>	3	0	0
<i>Cash at Bank and In Hand</i>		103,470	55,170
Total Current Assets		103,470	55,170
Liabilities			
<i>Creditors: Amounts falling due within one year</i>	4	(225)	(225)
<i>Creditors: Amounts falling due after one year</i>		0	0
Total Assests less Total Liabilities		103,245	54,944
The Funds of the Charity:			
Restricted income funds		63,580	4,784
Designated funds		30,000	30,000
Unrestricted income funds		9,665	20,159
TOTAL CHARITY FUNDS		103,245	54,944

Trustees'/Directors' responsibilities:

For the year ending 30 November 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the members and signed on their behalf:

Name: Michael McNesty Signature: *MMcNesty*

Name: Jean Barbara Heslop Signature: *JB Heslop*

Date: 2nd June 2021

The notes on pages 10-13 form an integral part of these financial statements

Chopwell Community Association

(a company limited by guarantee)

Notes to the Financial Statements

for the year ending 30 November 2020

1 Accounting Policies

Basis of Preparation

These Financial Statements have been prepared on the basis of historic cost in accordance with:

- Part 2 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 (c. 27); and
- In accordance with the Financial Reporting Standard for Small Entities (effective from April 2008) of the Companies Act 2006; and in accordance with
- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005)
- and with Accounting Standards;
- and with the Charities Act 2011

The Trustees have taken advantage of the exemption in financial reporting standard no 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Resources Expended and Liabilities

Resources expended have been analysed using a natural classification.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs includes the cost of trustee travel expenses and telephone calls and any costs relating to the governance of the charity.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Assets

Assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Depreciation is calculated to write down the cost or valuation, less estimated residual value, of all tangible fixed assets over their expected useful lives on a straight line basis for Large Toys and a reducing balance method for General Equipment.

Investments

The charity has no investments at present.

Chopwell Community Association

(a company limited by guarantee)

2 Funds

The Charity has 2 funds, an unrestricted general fund and a restricted fund used for purchasing items of a specific nature funded by one funder: hence all movements on each fund are disclosed.

Restricted Funds

Restricted Funds

Funder	Bal b/f	Income	Expenditure	Transfers	Bal c/f
Banner Fund	1,646	1,500	(800)		2,346
Partnership Grant	1,980	51,896	(16,453)		37,423
GMBC Underbuild	0	58,883	(58,883)		0
HMRC Furlough Grants	0	8,988	(8,988)		0
Awards for All	1,158	22,653			23,811
Total	4,784	143,920	(85,124)	0	63,580

Funder	Purpose of Fund
Banner Fund	Support for miner's history awareness
Partnership Grant	Improving Chopwell and Blackhall Mill to make them a better place to live
GMBC Underbuild	Room hire for Digital Voice work force
HMRC Furlough Grants	Wages during Covid
Awards for All	Youth club

Designated Funds

These are funds set aside for building maintenance and to cover any other contingencies in line with the reserves policy.

Income and Expenditure 2019-20

Income and Endowments from:

Donations and Legacies

	Unrestricted	Restricted	Total
General Donation			0
Bowls Club Donation	240		240
	240	0	240

Charitable Activities

	Unrestricted	Restricted	Total
Banner Fund		1,500	1,500
Partnership		51,896	51,896
GMBC Underbuild		58,883	58,883
Awards For All		22,653	22,653
Furlough Grants		8,988	8,988
General Grants	16,634		16,634
Subs/Fees	508		508
Rents	20,177		20,177
Interest Earned			0
Other			0
	37,319	143,920	181,239
Total	37,559	143,920	181,479

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Expenditure on:

Raising Funds

Fundraising Costs

Unrestricted	Restricted	Total
-	-	-

Charitable Activities

Staff Costs	16675.69	8,988	25,664
Telephone/Internet	4,773		4,773
Utilities	7,061		7,061
Sanitary/Cleaning	974		974
Insurance	1,169		1,169
Maintenance/Refurbishment	3,300		3,300
Project Costs/Activities	2,289	75,336	77,625
Banner Fund Costs		800	800
Legal/Professional	2,046		2,046
Independent Examination	225		225
Bank Charges	334		334
Other	9,206		9,206
	48,053	85,124	133,177

Total Resources Expended

48,053	85,124	133,177
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Support Costs

Support Cost Type

	Fundraising Activity £	Charitable Activity £	Governance Activity £	Total Cost £
Staff Costs		25,664		25,664
Telephone/Internet		4,773		4,773
Utilities		7,061		-
Sanitary/Cleaning		974		-
Maintenance/Refurbishment		3,300		3,300
Independent Examination Fee			225	225
Total	-	33,737	225	33,962

3 Debtors

There are no debtors at this time.

4 Creditors (amounts due in less than one year)

Creditors	2019-20 £	2018-19 £
Independent Examination Fee	225	225
Total	225	225