

**Chopwell Community Association**

(a company limited by guarantee)

**Company Registration no 05293946**

**Charity Registration no 1108466**

**Financial Statements**

**For the year ended**

**30 November 2021**

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

# Chopwell Community Association

(a company limited by guarantee)

## Legal and Administrative Information

<b>Name:</b>	Chopwell Community Association
<b>Company No:</b>	05293946
<b>Charity No:</b>	1108466
<b>Directors/Trustees:</b>	Councillor Michael McNestry Councillor Lynne Caffrey Mrs Barbara Heslop
<b>Registered Address:</b>	Chopwell Community Centre Derwent Street Chopwell Newcastle Upon Tyne NE17 7HS
<b>Bankers:</b>	Lloyds TSB 44 Front St Whickham Newcastle upon Tyne NE16 4DS
<b>Structure:</b>	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.
<b>Independent Examiner:</b>	Kate Tully FMAAT FCIE AATQB 20 Ennerdale Crescent Winlaton Blaydon on Tyne NE21 6PN

# **Chopwell Community Association**

**(a company limited by guarantee)**

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# Chopwell Community Association

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## 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.

### Achievements

As in 2019-20 there was great disruption because of the Covid pandemic and the necessary curtailment of activities which might threaten the health of those taking part.

Only two formal meetings of Trustees were held, in June and September. However, when activity was permitted, Trustees fulfilled their responsibilities for maintenance of the building and management of events. One Trustee retired and two new ones were appointed.

Earned income was only 40% of the level reached in 2019. The weekly NHS Weight and Wellbeing service had to be ceased because of the pandemic, and we were informed that it would not return. However, it was deemed safe to resume some activities during the year.

In 2020 DBC made a Covid support grant of £10,000 supplemented in early 2021 by a further £1334. Part of this grant enabled the Association to hire a professional cleaner to protect users from Covid.

In 2020-21 two other grants of £12,000 (available for work training) and £13,000 (recovery grant) came in.

We will increase activities at the Centre as and when it becomes safe to do so, and also rebuild our ability to meet our day to day expenses from unrestricted income.

We therefore, enter 2021-22 with a sense that renewal and development of our service to the community is possible.

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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 £87,909 and total outgoing resources of £83,824 with a balance brought forward from the previous year of £103,245 the total funds carried forward are £107,330. 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 2021 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.

For the year ending 30 November 2021 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 McNestry

Signature: *M McNestry*

Name: Barbara Heslop

Signature: *B Heslop*

Date: 26<sup>th</sup> July 2022

# Chopwell Community Association

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## Independent Examiners Report

Report to the trustees/members of Chopwell Community Association on Accounts for the year ended 30 November 2021 set out on pages 7 to 11.

### **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 29<sup>th</sup> July 2022

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

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## Statement of Financial Activities

for the year ended 30 November 2021

(incorporating income and expenditure account)

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2020-21 Funds £	Total 2019-20 Funds £
<b>Income from Donations and Legacies</b>						
Donations and Legacies	2	0		0	0	240
Charitable Activities	2	59,385		28,524	87,909	181,239
Other Trading Activities	2	0		0	0	0
Investments	2				0	0
Other	2				0	0
<b>Total Income</b>		<b>59,385</b>	<b>0</b>	<b>28,524</b>	<b>87,909</b>	<b>181,479</b>
<b>Expenditure on</b>						
Raising Funds	2				0	0
Charitable Activities	2	46,473		37,351	83,824	133,177
Other	2				0	0
<b>Total Expenditure</b>		<b>46,473</b>	<b>0</b>	<b>37,351</b>	<b>83,824</b>	<b>133,177</b>
<b>Net incoming/outgoing resources before transfers</b>		<b>12,912</b>	<b>0</b>	<b>(8,828)</b>	<b>4,085</b>	<b>48,302</b>
Transfers						
<b>Net movement in funds</b>		<b>12,912</b>	<b>0</b>	<b>(8,828)</b>	<b>4,085</b>	<b>48,302</b>
<i>Total Funds brought forward</i>		9,665	30,000	63,580	103,245	54,944
<b>Total funds carried forward</b>		<b>22,577</b>	<b>30,000</b>	<b>54,752</b>	<b>107,330</b>	<b>103,245</b>

# Chopwell Community Association

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## Balance Sheet as at 30 November 2021

	Note	2020-21 Funds £	2019-20 Funds £
<b>Fixed Assets:</b>			
<i>Tangible Assets</i>			
<b>Total Fixed Assets:</b>		0	0
<b>Current Assets</b>			
<i>Debtors</i>	3	0	0
<i>Cash at Bank and In Hand</i>		107,555	103,470
<b>Total Current Assets</b>		107,555	103,470
<b>Liabilities</b>			
<i>Creditors: Amounts falling due within one year</i>	4	(225)	(225)
<i>Creditors: Amounts falling due after one year</i>		0	0
<b>Total Assests less Total Liabilities</b>		107,330	103,245
<b>The Funds of the Charity:</b>			
<i>Restricted income funds</i>		54,752	63,580
<i>Designated funds</i>		30,000	30,000
<i>Unrestricted income funds</i>		22,577	9,665
<b>TOTAL CHARITY FUNDS</b>		107,330	103,245

### Trustees'/Directors' responsibilities:

For the year ending 30 November 2021 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 McNestry

Signature: *M McNestry*

Name: Barbara Heslop

Signature: *B Heslop*

Date: 26<sup>th</sup> July 2022

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



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## **Notes to the Financial Statements**

### **for the year ending 30 November 2021**

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#### **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.

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## 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

Funder	Bal b/f	Income	Expenditure	Transfers	Bal c/f
Banner Fund	2,346	279	(500)		2,125
Partnership Grant	37,423	0	(22,923)		14,500
HMRC Furlough Grants	0	4,745	(4,745)		0
Awards for All	23,811	23,500	(9,183)		38,128
<b>Total</b>	<b>63,580</b>	<b>28,524</b>	<b>(37,351)</b>	<b>0</b>	<b>54,752</b>

Funder	Purpose of Fund
Banner Fund	Support for miner's history awareness
Partnership Grant	Improving Chopwell and Blackhall Mill making them better places to live
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 2020-21

#### Income and Endowments from:

	Unrestricted	Restricted	Total
<b>Charitable Activities</b>			0
Banner Fund		279	279
Awards For All		23,500	23,500
Furlough Grants		4,745	4,745
General Grants/Donations	36,020		36,020
Subs/Fees			0
Rents	22,606		22,606
Interest Earned			0
Other	759		759
	<b>59,385</b>	<b>28,524</b>	<b>87,909</b>
<b>Total</b>	<b>59,385</b>	<b>28,524</b>	<b>87,909</b>

#### Expenditure on:

	Unrestricted	Restricted	Total
<b>Charitable Activities</b>			
Staff Costs	14,596	4,745	19,341
Sessional Staff	4,590		4,590
Travel Costs	120		120
Telephone/Internet	1,355		1,355
Utilities	5,799		5,799
Sanitary/Cleaning	1,193		1,193
Insurance	2,393		2,393
Postage/Stationery	51		51
Maintenance/Refurbishment	13,445		13,445
Project Costs/Activities		32,606	32,606
Banner Fund Costs	500		500
Bowls Group	30		30
Legal/Professional	1,638		1,638
Independent Examination	225		225
Bank Charges	164		164
Other	375		375
<b>Total Resources Expended</b>	<b>46,473</b>	<b>37,351</b>	<b>83,824</b>

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## Support Costs

Support Cost Type	Fundraising Activity £	Charitable Activity £	Governance Activity £	Total Cost £
Staff Costs		19,341		19,341
Telephone/Internet		1,355		1,355
Utilities		5,799		5,799
Stationery/Postage		51		
Sanitary/Cleaning		1,193		1,193
Maintenance/Refurbishment		13,445		13,445
Independent Examination Fee			225	225
<b>Total</b>	<b>-</b>	<b>41,184</b>	<b>225</b>	<b>41,357</b>

## 3 Debtors

There are no debtors at this time.

## 4 Creditors (amounts due in less than one year)

	2020-21 £	2019-20 £
Independent Examination Fee	225	225
<b>Total</b>	<b>225</b>	<b>225</b>

## 5 Employees

	2020-21 £	2019-20 £
Gross Salaries and NI	19,341	25,664
<b>Total</b>	<b>19,341</b>	<b>25,664</b>

2 part time personnel were employed during this period, no member of staff received remuneration above £60,000