ROSS-ON-WYE & DISTRICT COMMUNITY ASSOCIATON

England & Wales · Charity number 1108796

Details

Status	Registered
Legal form	Charitable company
Company number	05375065
Registered	2005-04-01
Register	View on the Charity Commission register

Contact

Address	Larruperz Centre Grammar School Close Ross-On-Wye Herefordshire HR9 7QD
Phone	01989565465
Email	info@larruperzcentre.org
Website	www.larruperzcentre.org

Activities

Objects: 3.1 TO PROMOTE THE BENEFIT OF THE INHABITANTS OF ROSS-ON-WYE AND THE NEIGHBOURHOOD TOGETHER DEFINED BY THE POSTAL CODE HR9 AREA (HEREINAFTER CALLED "THE AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, AGE, DISABILITY, NATIONALITY, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.3.2 TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THE OBJECTS.3.3 TO PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED.

Activities: General charitable purposes. General public/mankind. Building facilities and garden area.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** ROSS-ON-WYE AND THE NEIGHBOURHOOD TOGETHER DEFINED BY THE POSTAL CODE HR9 AREA.
- Herefordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£196,120	£201,042	-	-
2023-12-31	£197,247	£208,384	-	-
2022-12-31	£157,186	£200,544	-	-
2021-12-31	£186,902	£159,387	-	-
2020-12-31	£140,939	£141,234	-	-

Trustees

Name	Role	Appointed
Caroline Bennett	Chair	2017-05-24
COLIN BOUGHEN		
Chris Bartrum		2026-01-15
Dr Paul Richard Dawson		2026-03-12
MRS SUE KIRBY		
Stephen Paul Buzza		2024-05-01
Valerie Coker		2026-01-15

Accounts

Charity registration number 1108796

Company registration number 05375065 (England and Wales)

ROSS-ON-WYE & DISTRICT COMMUNITY ASSOCIATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

ROSS-ON-WYE & DISTRICT COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs J E Hewson Mr C Boughen Ms S A Kirby Mr A P Soble Mrs C S Bennet Mr D Lister Mrs K Fowler
Charity number	1108796
Company number	05375065
Registered office	The Larruperz Centre Grammar School Close Ross-on-Wye Herefordshire United Kingdom HR9 7QD
Independent examiner	Edward Richards FCCA Thorne & Co 1 St Mary's Street Ross-on-Wye Herefordshire England HR9 5HT

ROSS-ON-WYE & DISTRICT COMMUNITY ASSOCIATION

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ROSS-ON-WYE & DISTRICT COMMUNITY ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, a deed of trust, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The company is a registered charity and the principal objects of the company are to maintain a Community Centre to promote the benefit of the inhabitants of Ross-on-Wye and the neighbourhood together defined by the postal code HR9 area.

Financial review

During the current year the Association had an excess of expenditure over income of £4,922. At the end of the year the net current reserves were £116,850.

The trustees have given serious consideration to the problems regarding future maintenance and refurbishment of the Larruperz building which is leased to them by the Ross Town Council under a 99 year lease dated 23 December 1987 and which is a full repairing lease. The Ross Town Council, as owners of the freehold of the property, pay the building's insurance premium.

In view of the constantly rising building repair costs, the trustees of the company consider that it is essential that a fund is built up, and held if possible, to be used for future major repairs, refurbishments and renovations to the building and its ancillary grounds. The trustees aim is to build sufficient reserves in the unrestricted funds to have available funds of £80,000 to cover potential property repairs.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs J E Hewson	
Mr C Boughen	
Ms S A Kirby	
Mr B J Marshall	(Resigned 6 March 2025)
Mr J P Pearce	(Resigned 6 March 2025)
Mr A P Soble	
Mrs C S Bennet	
Mr D Lister	
Mrs K Fowler	
Mr J F Utting	(Resigned 6 March 2025)
Mrs J Davies	(Resigned 4 January 2025)

The trustees' report was approved by the Board of Trustees.

Mrs C S Bennet
Trustee

17 September 2025

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROSS-ON-WYE & DISTRICT COMMUNITY ASSOCIATION

I report to the trustees on my examination of the financial statements of Ross-on-wye & District Community Association (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity’s financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Edward Richards

FCCA
Thorne & Co.
1 St Mary's Street
Ross-on-Wye
Herefordshire
England
HR9 5HT

Dated: 17 September 2025

ROSS-ON-WYE & DISTRICT COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	**3**	1,717	4,142
Other trading activities	**4**	191,195	189,156
Investments	**5**	3,208	3,949
Total income		196,120	197,247
Expenditure on:			
Charitable activities	**6**	201,042	208,384
Total expenditure		201,042	208,384
Net expenditure and movement in funds		(4,922)	(11,137)
Reconciliation of funds:			
Fund balances at 1 January 2024		189,186	200,323
Fund balances at 31 December 2024		184,264	189,186

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ROSS-ON-WYE & DISTRICT COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**11**		67,414		79,651
Current assets					
Debtors	**12**	8,400		13,246	
Investments	**13**	22,160		21,087	
Cash at bank and in hand		90,993		86,674	
		121,553		121,007	
Creditors: amounts falling due within one year	**14**	(4,703)		(11,472)	
Net current assets			116,850		109,535
Total assets less current liabilities			184,264		189,186
The funds of the charity					
Unrestricted funds	**15**		184,264		189,186
			184,264		189,186

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the trustees on 17 September 2025

Mrs C S Bennet
Trustee

Company registration number 05375065 (England and Wales)

1 Accounting policies

Charity information

Ross-on-wye & District Community Association is a private company limited by guarantee incorporated in England and Wales. The registered office is The Larruperz Centre, Grammar School Close, Ross-on-Wye, Herefordshire, HR9 7QD, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, a deed of trust, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset’s use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Long leasehold	10% on cost
Fixtures and fittings	10% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and grants	1,717	4,142

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Room hire	128,023	118,530
Catering	41,900	45,262
Fundraising events	3,157	1,061
Membership subscriptons	294	1,766
Sport sections	4,743	5,507
Mast and LPG site rental	11,554	15,438
Solar income	1,524	1,592
Other trading activities	191,195	189,156

5 Investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Movement on investments and interest receivable	3,208	3,949

6 Expenditure on charitable activities

	Support costs 2024 £	Support costs 2023 £
Direct costs		
Staff costs	117,459	115,389
Depreciation and impairment	18,799	20,067
Insurance	1,479	1,476
Light and heat	14,526	15,577
Telephone	1,213	1,196
Rates and water	2,768	1,698
Accountancy	741	988
Human resources	2,041	2,254
Postage and stationery	2,246	1,334
Advertising	943	300
Sundries	1,224	1,789
Repairs and renewals	14,933	22,476
Catering	16,628	17,362
Cleaning and waste disposal	3,808	4,439
Subscriptions and licences	1,824	1,215
Bank charges	410	824
	201,042	208,384
Analysis by fund		
Unrestricted funds	201,042	208,384

7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	18,799	20,067

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	8	7

9 Employees (Continued)

Employment costs

	2024	2023
	£	£
Wages and salaries	117,459	115,389

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Long leasehold	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 January 2024	144,644	160,415	305,059
Additions	-	6,562	6,562
At 31 December 2024	144,644	166,977	311,621
Depreciation and impairment			
At 1 January 2024	94,355	131,053	225,408
Depreciation charged in the year	10,725	8,074	18,799
At 31 December 2024	105,080	139,127	244,207
Carrying amount			
At 31 December 2024	39,564	27,850	67,414
At 31 December 2023	50,289	29,362	79,651

12 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	7,817	12,163
Prepayments and accrued income	583	1,083
	8,400	13,246

13 Current asset investments

	2024	2023
	£	£
Listed investments	22,160	21,087

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	2,097	2,944
Trade creditors	-	902
Other creditors	1,910	1,910
Accruals and deferred income	696	5,716
	4,703	11,472

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	189,186	196,120	(201,042)	184,264

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	200,323	197,247	(208,384)	189,186

16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Accounts

Charity registration number 1108796

Company registration number 05375065 (England and Wales)

ROSS-ON-WYE & DISTRICT COMMUNITY ASSOCIATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

ROSS-ON-WYE & DISTRICT COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs J E Hewson	
	Mr C Boughen	
	Ms S A Kirby	
	Mr B J Marshall	
	Mr J P Pearce	
	Mr A P Soble	
	Mrs C S Bennet	
	Mr D Lister	
	Mrs K Fowler	
	Mr R E Little	
	Mr J F Utting	
	Mrs J Davies	(Appointed 18 May 2023)
Charity number	1108796	
Company number	05375065	
Registered office	The Larruperz Centre Grammar School Close Ross-on-Wye Herefordshire United Kingdom HR9 7QD	
Independent examiner	Edward Richards FCCA Thorne & Co 1 St Mary's Street Ross-on-Wye Herefordshire England HR9 5HT	

ROSS-ON-WYE & DISTRICT COMMUNITY ASSOCIATION

CONTENTS

ROSS-ON-WYE & DISTRICT COMMUNITY ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, a deed of trust, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The company is a registered charity and the principal objects of the company are to maintain a Community Centre to promote the benefit of the inhabitants of Ross-on-Wye and the neighbourhood together defined by the postal code HR9 area.

Financial review

During the current year the Association had an excess of expenditure over income of £11,137. At the end of the year the net current reserves were £109,535.

The trustees have given serious consideration to the problems regarding future maintenance and refurbishment of the Larruperz building which is leased to them by the Ross Town Council under a 99 year lease dated 23 December 1987 and which is a full repairing lease. The Ross Town Council, as owners of the freehold of the property, pay the building's insurance premium.

In view of the constantly rising building repair costs, the trustees of the company consider that it is essential that a fund is built up, and held if possible, to be used for future major repairs, refurbishments and renovations to the building and its ancillary grounds. The trustees aim is to build sufficient reserves in the unrestricted funds to have available funds of £100,000 to cover potential property repairs.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs J E Hewson	
Mr C Boughen	
Ms S A Kirby	
Mr B J Marshall	
Mr J P Pearce	
Mr A P Soble	
Mrs C S Bennet	
Mr D Lister	
Mrs K Fowler	
Mr R E Little	
Mr J F Utting	
Mrs J Davies	(Appointed 18 May 2023)

The trustees' report was approved by the Board of Trustees.

Ms S A Kirby
Trustee

15 May 2024

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROSS-ON-WYE & DISTRICT COMMUNITY ASSOCIATION

I report to the trustees on my examination of the financial statements of Ross-on-wye & District Community Association (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Edward Richards

FCCA
Thorne & Co.
1 St Mary's Street
Ross-on-Wye
Herefordshire
England
HR9 5HT

Dated: 15 May 2024

ROSS-ON-WYE & DISTRICT COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	**3**	4,142	10,418
Other trading activities	**4**	189,156	148,282
Investments	**5**	3,949	(1,514)
Total income		197,247	157,186
Expenditure on:			
Raising funds	**6**	-	88
Charitable activities	**7**	208,384	200,456
Total expenditure		208,384	200,544
Net expenditure and movement in funds		(11,137)	(43,358)
Reconciliation of funds:			
Fund balances at 1 January 2023		200,323	243,681
Fund balances at 31 December 2023		189,186	200,323

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ROSS-ON-WYE & DISTRICT COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	**12**		79,651		93,916
Current assets					
Debtors	**13**	13,246		9,570	
Investments	**14**	21,087		18,766	
Cash at bank and in hand		86,674		85,256	
		121,007		113,592	
Creditors: amounts falling due within one year	**15**	(11,472)		(7,185)	
Net current assets			109,535		106,407
Total assets less current liabilities			189,186		200,323
Net assets excluding pension liability			189,186		200,323
The funds of the charity					
Unrestricted funds			189,186		200,323
			189,186		200,323

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the trustees on 15 May 2024

Ms S A Kirby
Trustee

Mr B J Marshall
Trustee

Company registration number 05375065 (England and Wales)

1 Accounting policies

Charity information

Ross-on-wye & District Community Association is a private company limited by guarantee incorporated in England and Wales. The registered office is The Larruperz Centre, Grammar School Close, Ross-on-Wye, Herefordshire, HR9 7QD, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, a deed of trust, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Long leasehold	10% on cost
Fixtures and fittings	10% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	**Unrestricted funds**
	2023	**2022**
	£	**£**
Donations and grants	4,142	6,418
Covid grants	-	4,000

4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Room hire	118,530	83,307
Catering	45,262	41,983
Fundraising events	1,061	1,217
Membership subscriptions	1,766	1,346
Sport sections	5,507	4,255
Mast and LPG site rental	15,438	14,631
Solar income	1,592	1,543
Other trading activities	189,156	148,282

5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Movement on investments and interest receivable	3,949	(1,514)

6 Raising funds

	Total Unrestricted funds 2023 £	2022 £
<u>Fundraising and publicity</u>		
Fundraising events	-	88
	-	88

7 Expenditure on charitable activities

	Support costs 2023 £	Support costs 2022 £
Direct costs		
Staff costs	115,389	106,928
Depreciation and impairment	20,067	21,380
Insurance	1,476	1,374
Light and heat	15,577	11,652
Telephone	1,196	1,663
Rates and water	1,698	1,188
Accountancy	988	624
Human resources	2,254	2,716
Postage and stationery	1,334	985
Advertising	300	171
Sundries	1,789	1,481
Repairs and renewals	22,476	29,812
Catering	17,362	13,415
Cleaning and waste disposal	4,439	8,062
Subscriptions and licences	1,215	(1,554)
Bank charges	824	559
	208,384	200,456
Analysis by fund		
Unrestricted funds	208,384	200,456

8 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	20,067	21,380

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	7	7

10 Employees (Continued)

Employment costs	2023	2022
	£	£
Wages and salaries	115,389	106,928

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Long leasehold	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 January 2023	144,644	154,713	299,357
Additions	-	5,802	5,802
Disposals	-	(101)	(101)
At 31 December 2023	144,644	160,414	305,058
Depreciation and impairment			
At 1 January 2023	81,857	123,584	205,441
Depreciation charged in the year	12,498	7,569	20,067
Eliminated in respect of disposals	-	(101)	(101)
At 31 December 2023	94,355	131,052	225,407
Carrying amount			
At 31 December 2023	50,289	29,362	79,651
At 31 December 2022	62,787	31,129	93,916

13 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	12,163	7,534
Prepayments and accrued income	1,083	2,036
	13,246	9,570

14 Current asset investments

	2023	2022
	£	£
Listed investments	21,087	18,766

15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	2,944	2,589
Trade creditors	902	594
Other creditors	1,910	1,910
Accruals and deferred income	5,716	2,092
	11,472	7,185

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	200,323	197,247	(208,384)	189,186

Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	243,681	157,186	(200,544)	200,323

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Accounts

Registered Number 26961R

THE LARRUPERZ SOCIAL CLUB LIMITED

REGISTERED UNDER THE CO-OPERATIVE AND COMMUNITY BENEFIT SOCIETIES ACT 2014

REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 30TH SEPTEMBER 2022

THE LARRUPERZ SOCIAL CLUB LIMITED

REPORT AND UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

Contents	Page

THE LARRUPERZ SOCIAL CLUB LIMITED

MANAGEMENT COMMITTEE REPORT FOR THE YEAR ENDED

30TH SEPTEMBER 2022

Principal Activity
The principal activity of the company in the year under review was that of a social club.

Business Review
The company made a trading loss for the year of £2,507.
The company made an excess of income over expenditure for the year of £855 on membership subscriptions and expenses.

Management Committee
The members acting during the period were as follows:-

K Cornwall - Chairman
B Marshall - Secretary
Mrs I Price - Treasurer
Mrs C Marshall

Management Committee Responsibilities
Company law requires the Management Committee to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those accounts, the Management Committee are required to :

* select suitable accounting policies and then apply them consistently;
* make judgements and estimates that are reasonable and prudent;
* prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Management Committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Co-operative and Community Benefit Societies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Accountants
A resolution for the appointment of Thorne & Co. as accountants will be proposed at the Annual General Meeting.

Signed on behalf of the Management Committee

B Marshall
Secretary

Approved by the Committee: 21st November 2022

INDEPENDENT ACCOUNTANTS' REPORT UNDER SECTION 85 OF THE CO-OPERATIVE AND COMMUNITY BENEFIT SOCIETIES ACT 2014

We report to the Company's Management Committee on the unaudited accounts for the year ended 30th September 2022 set out on pages 3 to 7.

Respective Responsibilities of Management Committee and Reporting Accountants

The Company's Management Committee are responsible for the preparation of the accounts, and they consider that the Company is entitled to opt out of an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

This report is made to the Company's Management Committee, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the accounts that we have been engaged to compile, report to the Company's Management Committee that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Management Committee, as a body, for our work or for this report.

Basis of Opinion

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the accounts with the accounting records kept by the Company, and making such limited enquiries of the officers of the Company as we considered necessary for the purposes of this report. These procedures provide the only assurance expressed in our opinion.

Opinion

In our opinion:

(a) The accounts, including the revenue account and balance sheet, are in agreement with the accounting records kept by the Company under section 75 of the Co-operative and Community Benefit Societies Act 2014;

(b) Having regard only to, and on the basis of, the information contained in those accounting records the revenue account and balance sheet comply with the requirements of the Co-operative and Community Benefit Societies Act 2014; and

(c) For the preceding year of account, the financial criteria for the exercise of the power conferred by section 84 were met in relation to the year

1 St. Mary's Street
Ross-on-Wye

Thorne & Co.
21st November 2022

THE LARRUPERZ SOCIAL CLUB LIMITED

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 30TH SEPTEMBER 2022

	Note	**2022**	2021
Trading Profit (Loss)		**-2,507**	4,529
Excess of Income over Expenditure - Members Account		**855**	319
Profit (Loss) on Ordinary Activities before Taxation	2	**-1,652**	4,848
Taxation	3	**-**	-
Retained Profit (Loss) for the financial year		**-1,652**	4,848
Retained Profit at 1st October 2021		**11,115**	6,267
Retained Profit at 30th September 2022		**9,463**	11,115

THE LARRUPERZ SOCIAL CLUB LIMITED

BALANCE SHEET - 30TH SEPTEMBER 2022

	Note	2022	2021
Fixed Assets	4	**513**	420
Current Assets			
Stocks	5	**2,668**	2,336
Debtors		**1,064**	2,154
Cash at Bank and in Hand		**5,816**	8,254
		9,548	12,744
Creditors: amounts falling due within one year	6	**430**	1,903
Net Current Assets		**9,118**	10,841
Total Net Assets		**9,631**	11,261

	Note	2022	2021
Capital and Reserves			
Issued Shares		**168**	146
Profit and Loss Account		**9,463**	11,115
Members Funds	7	**9,631**	11,261

Signed on behalf of the Management Committee

K Cornwall (Chairman)…………………………………………….

B Marshall (Secretary)…………………………………………..

Mrs I Price (Treasurer)…………………………………………..

Approved by the Committee: 21st November 2022

THE LARRUPERZ SOCIAL CLUB LIMITED

NOTES TO THE UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

1 **Accounting Policies**

Basis of Accounting

The accounts have been prepared under the historical cost convention.

Turnover

Turnover represents amounts received and receivable by the company in respect of goods sold during the period.

Depreciation

Depreciation is calculated on the reducing balance method so as to write off the cost of tangible fixed assets over their estimated useful lives.

Equipment 25%

Stock

Stock has been valued at the lower of cost and net realisable value.

	2022	2021
2 **Profit for the financial year**		
Profit is stated after charging:-		
Depreciation of fixed assets	**171**	142
3 **Taxation**		
Current tax - UK Corporation Tax		
Taxation based on results for the year	**-**	**-**

4 **Fixed Assets**	Equipment
Cost	
At 30th September 2021	9,180
Additions	264
Disposals	-
At 30th September 2022	**9,444**
Depreciation	
At 30th September 2021	8,760
Charge for the year	171
Disposals	-
At 30th September 2022	**8,931**
Net Book Value	
At 30th September 2021	420
At 30th September 2022	**513**

	2022	2021
5 **Stocks**		
Goods for re-sale	**2,668**	2,336

THE LARRUPERZ SOCIAL CLUB LIMITED

NOTES TO THE UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

		2022	2021
6	**Creditors -** amounts due within one year		
	Trade Creditors	**95**	1,569
	Taxation and Social Security	**35**	34
	Accruals	**300**	300
		430	1,903
7	**Reconciliation of Movements in Members Funds**		
	Members Funds at 1st October 2021	**11,261**	6,440
	Net Increase (Decrease) in Shares	**22**	-27
	Profit (Loss) for the year	**-1,652**	4,848
	Members Funds at 30th September 2022	**9,631**	11,261

8 **Related Party Transactions**

A substantial number of the Management Committee are also members of the Management Committee of Ross-on-Wye and District Community Association. During the year the company paid rent and service charges to the Community Association totalling £2,450 (2021 £nil).

THE LARRUPERZ SOCIAL CLUB LIMITED

REVENUE ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

TRADING ACCOUNT

		2022	2021
Turnover -	Bar Takings	**24,605**	2,115
	Vending Machine	**-**	13
	Job Retention Scheme	**-**	7,147
	Grants	**2,074**	7,692
		26,679	16,967
Cost of Sales - Purchases		**13,123**	1,411
Gross Profit		**13,556**	15,556
Interest		**-**	-
		13,556	15,556
Expenses			
Wages		**12,440**	10,397
Rent and Service Charges		**2,450**	-
Repairs and Renewals		**493**	-
Registration and Licensing Fees		**199**	175
Accountancy Fees		**300**	300
Sundries		**-**	13
Credit Card Charges		**10**	-
Depreciation		**171**	142
		16,063	11,027
Trading Profit (Loss) for the year		**-2,507**	4,529

MEMBERS ACCOUNT

	2022	2021
Income		
Subscriptions	**336**	292
Prize Draw	**580**	-
(Increase) Decrease in Shares	**-22**	27
	894	319
Expenditure		
Members' Club Expenses	**39**	-
Excess Income over Expenditure	**855**	319

ROSS-ON-WYE & DISTRICT COMMUNITY ASSOCIATON

England & Wales - Charity number 1108796

Accounts

REGISTERED COMPANY NUMBER: 05375065 (England and Wales)
REGISTERED CHARITY NUMBER: 1108796

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2021

for

Ross-on-Wye & District Community Association

Thorne & Co.
Accountants
1 St Mary's Street
Ross-on-Wye
Herefordshire
HR9 5HT

Ross-on-Wye & District Community Association

Contents of the Financial Statements
for the Year Ended 31 December 2021

Ross-on-Wye & District Community Association

Report of the Trustees
for the Year Ended 31 December 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company is a registered charity and the principal objects of the company are to maintain a Community Centre to promote the benefit of the inhabitants of Ross-on-Wye and the neighbourhood together defined by the postal code HR9 area.

FINANCIAL REVIEW

Investment policy and objectives

Under the memorandum and articles of association, the charity has the power to make any investment which the Council of Management see fit.

Reserves policy - Unrestricted funds

During the current year the Association had an excess of income over expenditure of £27,555. At the end of the year the net current reserves were £130,982.

The trustees have given serious consideration to the problems regarding future maintenance and refurbishment of the Larruperz building which is leased to them by the Ross Town Council under a 99 year lease dated 23 December 1987 and which is a full repairing lease. The Ross Town Council, as owners of the freehold of the property, pay the building's insurance premium.

In view of the constantly rising building repair costs, the trustees of the company consider that it is essential that a fund is built up, and held if possible, to be used for future major repairs, refurbishments and renovations to the building and its ancillary grounds. The trustees aim is to build sufficient reserves in the unrestricted funds to have available funds of £100,000 to cover potential property repairs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

The Council of Management administers the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05375065 (England and Wales)

Registered Charity number

1108796

Registered office

The Larruperz Centre
Grammar School Close
Ross-on-Wye
Herefordshire
HR9 7QD

Ross-on-Wye & District Community Association

Report of the Trustees
for the Year Ended 31 December 2021

Trustees
C Boughen
J E Hewson
S A Kirby
B J Marshall
J P Pearce
A P Soble
C S Bennet
D Lister
K Fowler

Independent Examiner
Thorne & Co.
Accountants
1 St Mary's Street
Ross-on-Wye
Herefordshire
HR9 5HT

Approved by order of the board of trustees on .... and signed on its behalf by:

....
J E Hewson - Trustee

Independent examiner's report to the trustees of Ross-on-Wye & District Community Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Edward Richards
Thorne & Co.
Accountants
1 St Mary's Street
Ross-on-Wye
Herefordshire
HR9 5HT

Date: ....

Ross-on-Wye & District Community Association

Statement of Financial Activities
for the Year Ended 31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		54,764	-	54,764	73,468
Other trading activities	2	129,076	-	129,076	65,867
Investment income	3	3,062	-	3,062	1,604
Total		186,902	-	186,902	140,939
EXPENDITURE ON					
Raising funds		6,463	-	6,463	2,509
Charitable activities					
Support costs		152,884	40	152,924	138,725
Total		159,347	40	159,387	141,234
NET INCOME/(EXPENDITURE)		27,555	(40)	27,515	(295)
RECONCILIATION OF FUNDS					
Total funds brought forward		216,126	40	216,166	216,461
TOTAL FUNDS CARRIED FORWARD		243,681	-	243,681	216,166

The notes form part of these financial statements

Ross-on-Wye & District Community Association

Balance Sheet
31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	7	112,699	-	112,699	131,131
CURRENT ASSETS					
Debtors	8	6,474	-	6,474	13,225
Investments	9	20,622	-	20,622	17,567
Cash at bank		111,717	-	111,717	62,148
		138,813	-	138,813	92,940
CREDITORS					
Amounts falling due within one year	10	(7,831)	-	(7,831)	(7,905)
NET CURRENT ASSETS		130,982	-	130,982	85,035
TOTAL ASSETS LESS CURRENT LIABILITIES		243,681	-	243,681	216,166
NET ASSETS		243,681	-	243,681	216,166
FUNDS	11				
Unrestricted funds				243,681	216,126
Restricted funds				-	40
TOTAL FUNDS				243,681	216,166

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

 continued...

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on .... and were signed on its behalf by:

....
B J Marshall - Trustee

....
J E Hewson - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	-	10% on cost
Fixtures and fittings	-	10% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

continued...

2. OTHER TRADING ACTIVITIES

	31.12.21	31.12.20
	£	£
Fundraising events	2,233	162
Lettings	94,468	41,907
Catering	12,686	6,304
Membership subscriptions	1,172	1,515
Sections	1,972	1,350
Mast site rental	14,470	12,921
LPG site rental	428	494
Solar income	1,647	1,214
	129,076	65,867

3. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Deposit account interest	8	38
Gain/(losses) on investment assets	3,054	1,566
	3,062	1,604

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.21	31.12.20
	£	£
Depreciation - owned assets	23,663	22,665

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
Management	2	2
Administration	4	5
	6	7

No employees received emoluments in excess of £60,000.

continued...

7. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 January 2021	144,644	146,885	291,529
Additions	-	5,231	5,231
At 31 December 2021	144,644	152,116	296,760
DEPRECIATION			
At 1 January 2021	53,113	107,285	160,398
Charge for year	14,372	9,291	23,663
At 31 December 2021	67,485	116,576	184,061
NET BOOK VALUE			
At 31 December 2021	77,159	35,540	112,699
At 31 December 2020	91,531	39,600	131,131

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Trade debtors	6,474	13,225

9. CURRENT ASSET INVESTMENTS

	31.12.21 £	31.12.20 £
Listed investments	20,622	17,567

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Trade creditors	2,675	5,181
Social security and other taxes	1,569	1,324
Other creditors	1,910	-
Accruals and deferred income	1,677	1,400
	7,831	7,905

continued...

11. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	216,126	27,555	243,681
Restricted funds			
Fixed assets	40	(40)	-
TOTAL FUNDS	216,166	27,515	243,681

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	186,902	(159,347)	27,555
Restricted funds			
Fixed assets	-	(40)	(40)
TOTAL FUNDS	186,902	(159,387)	27,515

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	216,381	(255)	216,126
Restricted funds			
Fixed assets	80	(40)	40
TOTAL FUNDS	216,461	(295)	216,166

 continued...

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	140,939	(141,194)	(255)
Restricted funds			
Fixed assets	-	(40)	(40)
TOTAL FUNDS	140,939	(141,234)	(295)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	216,381	27,300	243,681
Restricted funds			
Fixed assets	80	(80)	-
TOTAL FUNDS	216,461	27,220	243,681

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	327,841	(300,541)	27,300
Restricted funds			
Fixed assets	-	(80)	(80)
TOTAL FUNDS	327,841	(300,621)	27,220

continued...

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

13. LIMITED BY GUARANTEE

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

Ross-on-Wye & District Community Association

Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and grants	1,213	2,198
Covid grants	53,551	71,270
	54,764	73,468
Other trading activities		
Fundraising events	2,233	162
Lettings	94,468	41,907
Catering	12,686	6,304
Membership subscriptions	1,172	1,515
Sections	1,972	1,350
Mast site rental	14,470	12,921
LPG site rental	428	494
Solar income	1,647	1,214
	129,076	65,867
Investment income		
Deposit account interest	8	38
Gain/(losses) on investment assets	3,054	1,566
	3,062	1,604
Total incoming resources	186,902	140,939
EXPENDITURE		
Other trading activities		
Catering	6,189	2,509
Fundraising events	274	-
	6,463	2,509
Support costs		
Management		
Wages and staff pension	79,081	81,744
Rates and water	(2,016)	3,168
Insurance	987	886
Light and heat	6,845	5,764
Telephone	822	1,068
Postage and stationery	1,107	565
Sundries	2,110	936
Repairs and renewals	24,350	11,877
Cleaning and waste disposal	8,538	3,182
Subscriptions and licences	2,606	3,031
Carried forward	124,430	112,221

Ross-on-Wye & District Community Association

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	31.12.21	31.12.20
	£	£
Management		
Brought forward	124,430	112,221
Long leasehold	14,372	14,372
Depreciation	9,291	8,292
	148,093	134,885
Finance		
Bank charges	504	407
Other interest	750	-
	1,254	407
Governance costs		
Accountancy	594	564
Human resources	2,983	2,869
	3,577	3,433
Total resources expended	159,387	141,234
Net income/(expenditure)	27,515	(295)

Accounts

REGISTERED COMPANY NUMBER: 05375065 (England and Wales)
REGISTERED CHARITY NUMBER: 1108796

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2020

for

Ross-on-Wye & District Community Association

Thorne & Co.
Accountants
1 St Mary's Street
Ross-on-Wye
Herefordshire
HR9 5HT

Ross-on-Wye & District Community Association

Contents of the Financial Statements
for the Year Ended 31 December 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company is a registered charity and the principal objects of the company are to maintain a Community Centre to promote the benefit of the inhabitants of Ross-on-Wye and the neighbourhood together defined by the postal code HR9 area.

FINANCIAL REVIEW

Investment policy and objectives

Under the memorandum and articles of association, the charity has the power to make any investment which the Council of Management see fit.

Reserves policy - Unrestricted funds

During the current year the Association had an excess of expenditure over income of £255. At the end of the year the net current reserves were £85,035.

The trustees have given serious consideration to the problems regarding future maintenance and refurbishment of the Larruperz building which is leased to them by the Ross Town Council under a 99 year lease dated 23 December 1987 and which is a full repairing lease. The Ross Town Council, as owners of the freehold of the property, pay the building's insurance premium.

In view of the constantly rising building repair costs, the trustees of the company consider that it is essential that a fund is built up, and held if possible, to be used for future major repairs, refurbishments and renovations to the building and its ancillary grounds. The trustees aim is to build sufficient reserves in the unrestricted funds to have available funds of £100,000 to cover potential property repairs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

The Council of Management administers the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05375065 (England and Wales)

Registered Charity number

1108796

Registered office

The Larruperz Centre
Grammar School Close
Ross-on-Wye
Herefordshire
HR9 7QD

Ross-on-Wye & District Community Association

Report of the Trustees
for the Year Ended 31 December 2020

Trustees
C Boughen
J E Hewson
S A Kirby
B J Marshall
J P Pearce
A P Soble
C S Bennet
D Lister
K Fowler

Independent Examiner
Thorne & Co.
Accountants
1 St Mary's Street
Ross-on-Wye
Herefordshire
HR9 5HT

Approved by order of the board of trustees on 22 July 2021 and signed on its behalf by:

J E Hewson - Trustee

Independent examiner's report to the trustees of Ross-on-Wye & District Community Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Edward Richards
Thorne & Co.
Accountants
1 St Mary's Street
Ross-on-Wye
Herefordshire
HR9 5HT

22 July 2021

Ross-on-Wye & District Community Association

Statement of Financial Activities
for the Year Ended 31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		73,468	-	73,468	46,638
Other trading activities	2	65,867	-	65,867	148,700
Investment income	3	1,604	-	1,604	2,981
Total		140,939	-	140,939	198,319
EXPENDITURE ON					
Raising funds		2,509	-	2,509	10,113
Charitable activities					
Support costs		138,685	40	138,725	154,275
Total		141,194	40	141,234	164,388
NET INCOME/(EXPENDITURE)		(255)	(40)	(295)	33,931
RECONCILIATION OF FUNDS					
Total funds brought forward		216,381	80	216,461	182,530
TOTAL FUNDS CARRIED FORWARD		216,126	40	216,166	216,461

Balance Sheet
31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Tangible assets	7	131,091	40	131,131	143,963
CURRENT ASSETS					
Debtors	8	13,225	-	13,225	10,460
Investments	9	17,567	-	17,567	16,001
Cash at bank		62,148	-	62,148	61,246
		92,940	-	92,940	87,707
CREDITORS					
Amounts falling due within one year	10	(7,905)	-	(7,905)	(15,209)
NET CURRENT ASSETS		85,035	-	85,035	72,498
TOTAL ASSETS LESS CURRENT LIABILITIES		216,126	40	216,166	216,461
NET ASSETS		216,126	40	216,166	216,461
FUNDS	11				
Unrestricted funds				216,126	216,381
Restricted funds				40	80
TOTAL FUNDS				216,166	216,461

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 December 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 July 2021 and were signed on its behalf by:

B J Marshall - Trustee

J E Hewson - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	-	10% on cost
Fixtures and fittings	-	10% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Investments
Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

continued...

2. OTHER TRADING ACTIVITIES

	31.12.20	31.12.19
	£	£
Fundraising events	162	2,820
Lettings	41,907	93,194
Catering	6,304	31,298
Membership subscriptions	1,515	1,353
Sections	1,350	5,030
Mast site rental	12,921	12,645
LPG site rental	494	999
Solar income	1,214	1,361
	65,867	148,700

3. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Deposit account interest	38	134
Gain/(losses) on investment assets	1,566	2,847
	1,604	2,981

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.20	31.12.19
	£	£
Depreciation - owned assets	22,665	22,503

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
Management	2	2
Administration	5	5
	7	7

No employees received emoluments in excess of £60,000.

continued...

7. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 January 2020	144,644	137,052	281,696
Additions	-	9,833	9,833
At 31 December 2020	144,644	146,885	291,529
DEPRECIATION			
At 1 January 2020	38,741	98,992	137,733
Charge for year	14,372	8,293	22,665
At 31 December 2020	53,113	107,285	160,398
NET BOOK VALUE			
At 31 December 2020	91,531	39,600	131,131
At 31 December 2019	105,903	38,060	143,963

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Trade debtors	13,225	7,950
Prepayments and accrued income	-	2,510
	13,225	10,460

9. CURRENT ASSET INVESTMENTS

	31.12.20 £	31.12.19 £
Listed investments	17,567	16,001

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Trade creditors	5,181	11,868
Social security and other taxes	1,324	1,699
Accruals and deferred income	1,400	1,642
	7,905	15,209

continued...

11. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	216,381	(255)	216,126
Restricted funds			
Fixed assets	80	(40)	40
TOTAL FUNDS	216,461	(295)	216,166

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	140,939	(141,194)	(255)
Restricted funds			
Fixed assets	-	(40)	(40)
TOTAL FUNDS	140,939	(141,234)	(295)

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	182,410	(11,007)	44,978	216,381
Restricted funds				
Fixed assets	120	(40)	-	80
Lottery Fund	-	10,000	(10,000)	-
Leaders Trust	-	34,978	(34,978)	-
	120	44,938	(44,978)	80
TOTAL FUNDS	182,530	33,931	-	216,461

continued...

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	153,341	(164,348)	(11,007)
Restricted funds			
Fixed assets	-	(40)	(40)
Lottery Fund	10,000	-	10,000
Leaders Trust	34,978	-	34,978
	44,978	(40)	44,938
TOTAL FUNDS	198,319	(164,388)	33,931

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	182,410	(11,262)	44,978	216,126
Restricted funds				
Fixed assets	120	(80)	-	40
Lottery Fund	-	10,000	(10,000)	-
Leaders Trust	-	34,978	(34,978)	-
	120	44,898	(44,978)	40
TOTAL FUNDS	182,530	33,636	-	216,166

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	294,280	(305,542)	(11,262)
Restricted funds			
Fixed assets	-	(80)	(80)
Lottery Fund	10,000	-	10,000
Leaders Trust	34,978	-	34,978
	44,978	(80)	44,898
TOTAL FUNDS	339,258	(305,622)	33,636

continued...

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

13. LIMITED BY GUARANTEE

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.