

# CRICKLADE AND DISTRICT COMMUNITY ASSOCIATION

England & Wales · Charity number 1125605

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [06608568](#)

**Registered** 2008-08-26

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Cricklade Leisure Centre  
Stones Lane  
Cricklade  
Swindon  
SN6 6JW

**Phone** 01793750011

**Email** [admin@crickladeleisure.co.uk](mailto:admin@crickladeleisure.co.uk)

**Website** [www.crickladeleisure.co.uk](http://www.crickladeleisure.co.uk)

## Activities

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**Objects:** TO FURTHER OR BENEFIT THE RESIDENTS OF CRICKLADE IN THE COUNTY OF WILTSHIRE AND THENEIGHBOURHOOD (HEREINAFTER CALLED "THE AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX,SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING WITHLOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND RESIDENTS IN A COMMON EFFORT TO ADVANCEEDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE AND AMATEUR SPORT,RECREATION AND LEISURE TIME OCCUPATIONS WITH THE OBJECT OF IMPROVING THE CONDITIONS OFLIFE FOR THE RESIDENTS OF THE AREA OF BENEFIT.TO MAINTAIN A COMMUNITY CENTRE (HEREINAFTER CALLED "THE CENTRE") AND TO MAINTAIN ANDI MANAGE, OR TO CO-OPERATE WITH ANY LOCAL STATUTORY AUTHORITY IN THE MAINTENANCE ANDMANAGEMENT OF, SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE ASSOCIATION AND ITS CONSTITUENTS BODIES IN FURTHERANCE OF THE OBJECTS.

**Activities:** We provide sport and leisure facilities to the residents of Cricklade and the surrounding communities. We have a swimming pool and over 10 local schools use this, an indoor climbing wall built from

donations, and facilities for many other sports. We are run by a group of volunteers, and saved the centre from closure thanks to the generosity of the local residents and their continuing use.

## Classification

- **How:** Provides Services
- **What:** Amateur Sport
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- **Area of benefit:** CRICKLADE IN THE COUNTY OF WILTSHIRE
- Wiltshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£986,356	£1,024,178	£179,093	31
2024-03-31	£898,732	£950,653	£216,915	32
2023-03-31	£775,033	£782,220	£268,836	31
2022-03-31	£655,783	£543,254	£276,023	23
2021-03-31	£364,239	£302,970	-	-

## Trustees

Name	Role	Appointed
<b>Joanna Moran</b>	Chair	2025-06-30
Alison Claire Fisher		2016-11-27
DAVID BOOTH		2021-11-17
DEPAK KAURA LAL		
NICHOLAS FRANCIS DYE		2011-11-16
NICHOLAS ROBERT CARTER		
Philip George Waller		2024-11-19
Roger Anthony Dunham		2023-11-14

**CRICKLADE AND DISTRICT COMMUNITY ASSOCIATION**

England & Wales - Charity number 1125605

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# Accounts

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**REGISTERED COMPANY NUMBER: 06608568 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1125605**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2025  
for  
Cricklade & District Community  
Association

Chris Vaughan  
Accountants  
195 Ermin Street  
Swindon  
Wiltshire  
SN3 4NA

Cricklade & District Community  
Association

Contents of the Financial Statements  
for the Year Ended 31 March 2025

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Cricklade & District Community Association

Report of the Trustees  
for the Year Ended 31 March 2025

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 March 2025. 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**

Cricklade & District Community Association (C&DCA) provides sports and recreational facilities to residents in Cricklade and the surrounding area.

The objectives of the charity are to:

- To promote the benefit of the inhabitants of Cricklade (in the County of Wiltshire) and the neighbourhood (hereinafter called "the area of benefit") without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare and for the advancement of amateur sport, recreation and leisure time occupations with the object of improving the conditions of life for the said inhabitants.
- To maintain a community centre (hereinafter called "the centre") and to maintain and manage, or to co-operate with any local statutory authority in the maintenance and management of, such a centre for activities promoted by the Association and its constituent bodies in furtherance of the above objects.

**Public benefit**

In planning our activities for the period, we kept in mind the Charity Commission guidance on public benefit at our trustee meetings.

The leisure centre offers a wide range of facilities and leisure activities for persons of all ages, gender, faith backgrounds etc and there are no restrictions whatever whereby any members of the public are excluded from enjoying those facilities except where any potential users of the facilities engage in any form of disruptive or unreasonable behaviour. Our tariffs are set at levels which are affordable to the whole community, and we welcome all potential users of the centre. We believe that our philosophy of openness to all enriches everyone through the sharing of skills and aptitudes and through the general social interaction available at the centre.

**Accounting Periods**

The company was incorporated on 2nd June 2008, although the control of the company did not pass from the previous group to the new Trustees until 1st October 2008. These accounts reflect the sixteenth full year of records as a Charity, from April 1st 2024 until March 31st 2025.

**Property**

Cricklade Town Council (CTC) are the owners of Cricklade Leisure Centre and C&DCA has a long term lease with CTC to operate the services within the building. CTC has a fund exclusively for the purpose of maintaining the buildings. As of 31<sup>st</sup> March 2025 CTC retains £291,110 for this purpose.

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

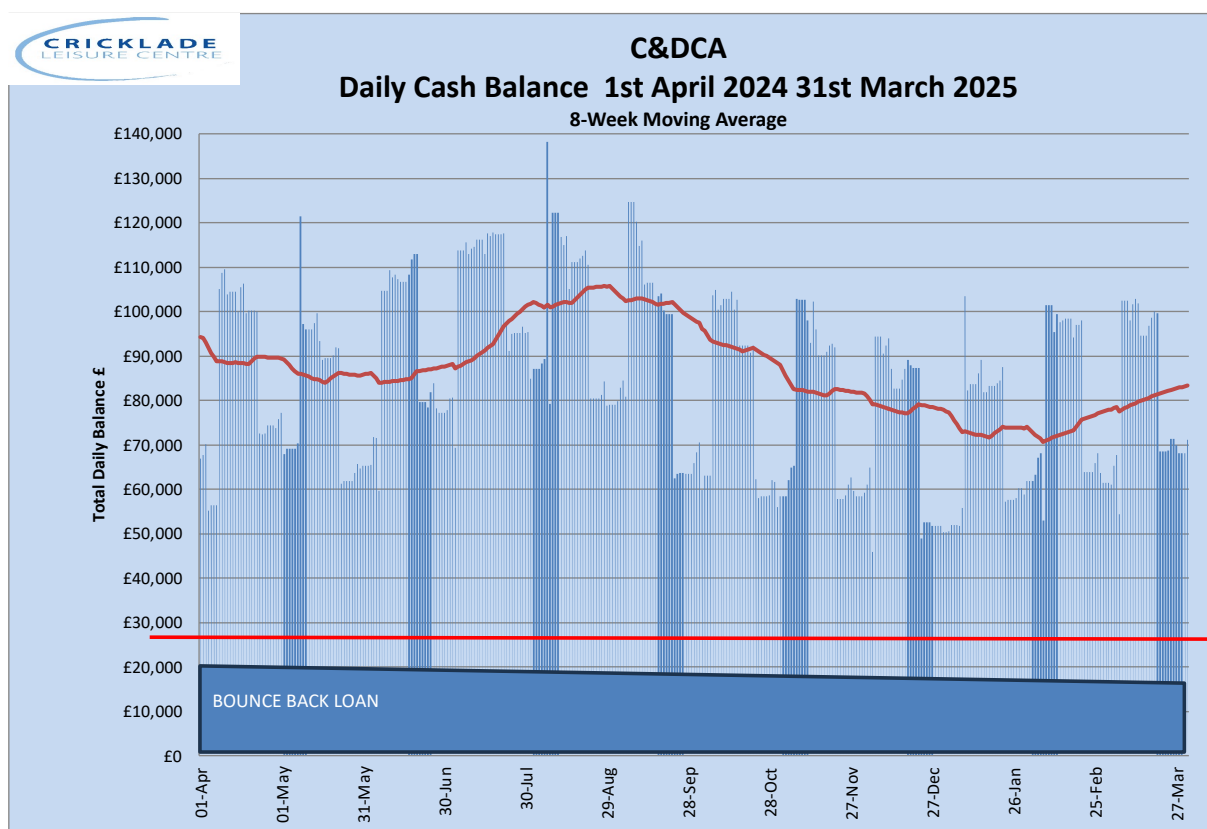
Cricklade is a thriving and growing community in North Wiltshire. Following threat of closure in late 2006, the local community created an action group, KLIC, and set about a campaign, and creating a business plan to take over the centre and ensure its future viability and hence availability

We have now completed our eighteenth year (16 years as a company) and thanks to the efforts of the local population and volunteers and to grants from the Local County and Town Council, the Cricklade Leisure Centre has flourished. In June 2008 we succeeded in registering as a charitable limited company - and have a skilled range of directors and trustees to support the running and future direction of the centre. On 1st October 2008 the assets and liabilities of Cricklade & District Community Association were transferred to the charitable company.

### Cash

The charity's excess funds have historically been held in a Reserve Account with the charity's bankers. The nature of the current interest rates is that income from interest is de minimis. We monitor the cash balances on a daily basis and report monthly on overall balances.

The daily overall cash balance for the last financial year is below. Whilst balances have remained fairly consistent across the year, we have not been able to increase our balances this year, to provide for investment in equipment that will be required in the medium term.



**FINANCIAL REVIEW**

**Financial position**

These accounts reflect the records and accounts for the 12-month period ending 31st March 2025.

This year shows an overall loss of £37,822 (£51,921 in 2023/24). This loss has been driven by

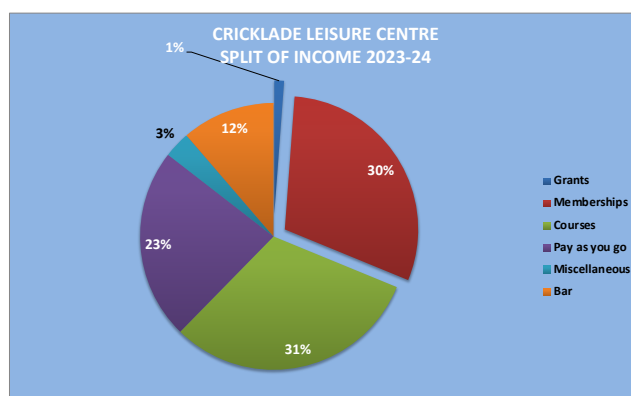
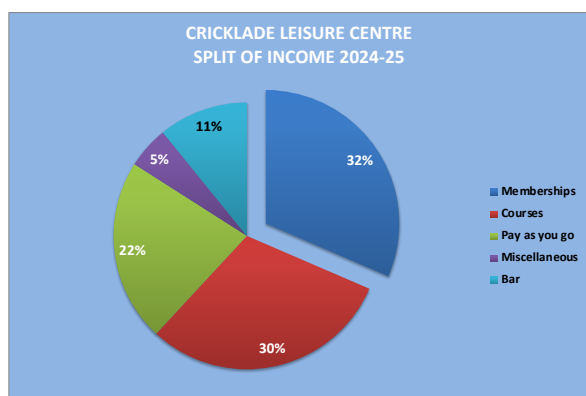
- a significant increase in maintenance spent, over £87,000 spent in 2024/25 (£60,000 in 2023/24)
- implementing a new computer software system £20,000 in 2024/25 (£7,000 in 2023/24).
- this was on top of cost of living awards on staffing which rose nearly 10% from £566,00 to £614,000.

Our monthly budget reports indicated a potential loss from the previous summer, and the Trustees took action to minimise that loss and recommend actions to alleviate the trend in 2025/26. This included

- price increases – but recognising the overall cost of living issues, so increases relating to the market conditions
- the real effect of energy saving measures – delivered in summer 2024, but will provide benefits in 2025/26
- new staffing structure – to also alleviate the potential increases in employers NI and national living wage from 2025

**Income**

The total incoming resources for the period ended 31st March 2025 amounted to £986,356 (£898,732 in 2023/24) showing a 10% increase in overall income, driven by increased membership income. The relative income split has not changed significantly over the last two years.



	AVERAGE
2010/11	7,468
2011/12	8,200
2012/13	9,684
2013/14	11,579
2014/15	12,342
2015/16	13,927
2016/17	12,618
2017/18	12,529
2018/19	14,200
2019/20	13,929
2020/21	7,790
2021/22	18,002
2022/23	20,010
2023/24	22,404
2024-25	25,703

Membership income continues to be a huge success. The average membership income has increased again in 2024/25, by nearly 15%. Given the marginal income provided by more members, with small variable costs, we are looking at this as a key success factor for 2025/26.

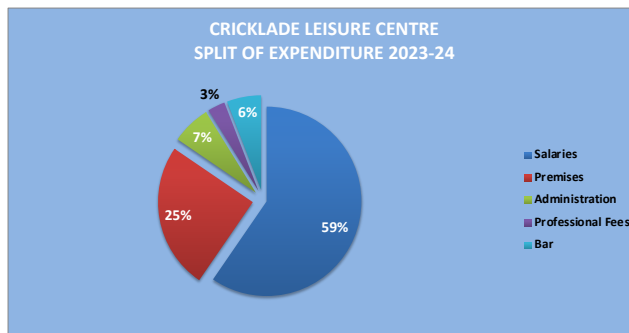
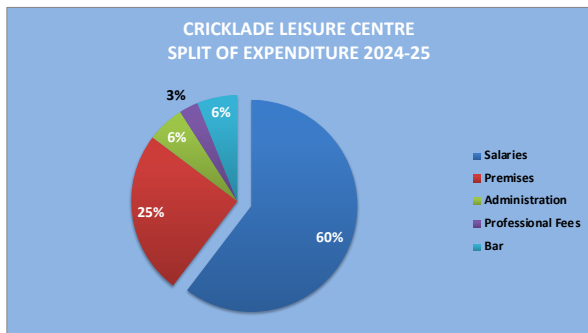
**Expenditure**

Total expenditure during the period amounted to £1,024,178 (£950,653 in 2023/24). This consisted mainly of the cost of staffing.

During this year we had several pressures in year that we had to deal with.

- one off costs in implementing a new computer system, which will allow on-line payment and bookings, which we believe will release admin time, and increase the efficiency in getting income in
- premises costs, particularly on the pool plant. We have moved our maintenance of the pool plant to another provider

- salary increase, particularly to reflect the previous years cost of living



## Consolidated

The deficit for the period amounted to £37,822 (£51,921 deficit in 2023/24). Net assets at the end of the financial period amounted to £138,393 (£168,715 at the end of 2023/24), held in unrestricted reserves - and with specific equipment grants for equipment a further £40,700 in restricted grants.

## Reserves policy

The trustees aim towards a position whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be sufficient to cover between three and six months of resources expended.

## FUTURE PLANS

We are experienced team of Trustees who are confident we can continue to sustain the centre for the local population. Our mantra is, if we are in difficulty, then most other centres are, suffering the same cost pressures.

Our focus for 2025/26 is

- to consolidate our expenditure position, particularly on one off expenditure, to maximise the amount we can charge to CTC for maintenance, CTC have already identified an agreed expenditure of up to £36,000 on maintenance.
- to focus on increasing memberships

## 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.

Cricklade & District Community  
Association

Report of the Trustees  
for the Year Ended 31 March 2025

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.

Cricklade & District Community Association is a charity, established on 26th August 2008. It became a charitable company, limited by guarantee on the 2nd of June 2008. The charitable company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company and is governed under its Articles of Association.

Members support the aims of the organisation and are invited to the Annual General Meeting. Members elect the trustees or members of the management committee, and these individuals are also company directors. In the event of the charitable company being wound up, members are required to contribute an amount not exceeding £10. As at 31st March 2021 there were 69 members.

**Recruitment and appointment of new trustees**

The directors of the charitable company are also charity trustees for the purposes of charity law and, under the company's Articles, are known as trustees.

As set out in the Articles of Association the Board of Trustees should consist of a minimum of three and a maximum of ten trustees.

A third of trustees each year will stand down and if they wish stand for re-election at the Annual General Meeting. When recruiting any new trustees, the Board pays regard to the requirement for any specialist skills needed.

Day to day management is provided through a management committee. Business, social care, financial and human resources skills are well represented on the management committee. In an effort to maintain a broad skill mix, members of the Board of Trustees are requested to provide an outline of their skills and, in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board.

**Organisational structure**

The Board of Trustees meets as required and appoints sub committees as and when appropriate to address specific issues. A General Manager is appointed by the trustees to manage the day-to-day operations of the charity and to develop and implement longer term strategies as agreed by the Board. To facilitate effective operations the General Manager has delegated authority within terms of delegation approved by the trustees for operational matters; and, in turn, delegated authority is given to the approved committees to carry out their functions.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06608568 (England and Wales)

**Registered Charity number**

1125605

**Registered office**

Stones Lane  
Cricklade  
Swindon  
Wiltshire  
SN6 6JW

**Trustees**

N R Carter  
N J F Dye  
J Simmons  
D Lal  
R Durham  
A Fisher  
P Waller (appointed 19<sup>th</sup> November 2024)  
A Tunmore (resigned 21<sup>st</sup> January 2025)

**Company Secretary**

D Booth

Cricklade & District Community  
Association

Report of the Trustees  
for the Year Ended 31 March 2025

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Chris Vaughan  
Accountants  
195 Ermin Street  
Swindon  
Wiltshire  
SN3 4NA

Approved by order of the board of trustees on 15<sup>th</sup> July 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'N R Carter', with a horizontal line drawn underneath it.

N R Carter - Trustee

Independent Examiner's Report to the Trustees of  
Cricklade & District Community  
Association

**Independent examiner's report to the trustees of Cricklade & 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 March 2025.

**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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.



Christopher Vaughan

Chris Vaughan  
Accountants  
195 Ermin Street  
Swindon  
Wiltshire  
SN3 4NA

25 July 2025

Cricklade & District Community Association

Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	2,246	-	2,246	10,668
<b>Charitable activities</b>					
Recreational Facilities	5	358,730	-	358,730	293,862
Other trading activities	3	619,201	-	619,201	593,016
Investment income	4	<u>6,179</u>	<u>-</u>	<u>6,179</u>	<u>1,186</u>
<b>Total</b>		<u>986,356</u>	<u>-</u>	<u>986,356</u>	<u>898,732</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	99,239	-	99,239	86,693
<b>Charitable activities</b>					
Recreational Facilities	7	<u>917,539</u>	<u>7,400</u>	<u>924,939</u>	<u>863,960</u>
<b>Total</b>		<u>1,016,778</u>	<u>7,400</u>	<u>1,024,178</u>	<u>950,653</u>
<b>NET INCOME/(EXPENDITURE)</b>		(30,422)	(7,400)	(37,822)	(51,921)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>168,815</u>	<u>48,100</u>	<u>216,915</u>	<u>268,836</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>138,393</u></u>	<u><u>40,700</u></u>	<u><u>179,093</u></u>	<u><u>216,915</u></u>

The notes form part of these financial statements

Cricklade & District Community  
Association

Balance Sheet  
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	109,552	40,700	150,252	191,797
<b>CURRENT ASSETS</b>					
Stocks	14	4,230	-	4,230	6,424
Debtors	15	20,219	-	20,219	34,006
Cash at bank and in hand		<u>75,784</u>	<u>-</u>	<u>75,784</u>	<u>72,427</u>
		100,233	-	100,233	112,857
<b>CREDITORS</b>					
Amounts falling due within one year	16	<u>(48,612)</u>	<u>-</u>	<u>(48,612)</u>	<u>(58,880)</u>
<b>NET CURRENT ASSETS</b>					
		<u>51,621</u>	<u>-</u>	<u>51,621</u>	<u>53,977</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		161,173	40,700	201,873	245,774
<b>CREDITORS</b>					
Amounts falling due after more than one year	17	<u>(22,780)</u>	<u>-</u>	<u>(22,780)</u>	<u>(28,859)</u>
<b>NET ASSETS</b>					
		<u>138,393</u>	<u>40,700</u>	<u>179,093</u>	<u>216,915</u>
<b>FUNDS</b>					
Unrestricted funds	19			138,393	168,815
Restricted funds				<u>40,700</u>	<u>48,100</u>
<b>TOTAL FUNDS</b>					
				<u>179,093</u>	<u>216,915</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 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

Cricklade & District Community  
Association

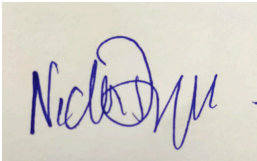
Balance Sheet - continued  
31 March 2025

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 15<sup>th</sup> July 2025 and were signed on its behalf by:



N R Carter - Trustee



N J F Dye - Trustee

Cricklade & District Community  
Association

Cash Flow Statement  
for the Year Ended 31 March 2025

	Notes	31.3.25 £	31.3.24 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	15,009	(22,340)
Interest paid		<u>(794)</u>	<u>(1,285)</u>
Net cash provided by/(used in) operating activities		<u>14,215</u>	<u>(23,625)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(5,561)	(88,509)
Interest received		<u>783</u>	<u>1,186</u>
Net cash used in investing activities		<u>(4,778)</u>	<u>(87,323)</u>
<b>Cash flows from financing activities</b>			
Loan repayments in year		<u>(6,080)</u>	<u>(5,208)</u>
Net cash used in financing activities		<u>(6,080)</u>	<u>(5,208)</u>
		<u>          </u>	<u>          </u>
<b>Change in cash and cash equivalents in the reporting period</b>		3,357	(116,156)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>72,427</u>	<u>188,583</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>75,784</u></u>	<u><u>72,427</u></u>

The notes form part of these financial statements

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.25 £	31.3.24 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(37,822)	(51,921)
<b>Adjustments for:</b>		
Depreciation charges	47,107	35,624
Interest received	(783)	(1,186)
Interest paid	794	1,285
Decrease in stocks	2,194	1,726
Decrease/(increase) in debtors	13,787	(17,942)
(Decrease)/increase in creditors	<u>(10,268)</u>	<u>10,074</u>
<b>Net cash provided by/(used in) operations</b>	<u>15,009</u>	<u>(22,340)</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.24 £	Cash flow £	At 31.3.25 £
<b>Net cash</b>			
Cash at bank and in hand	<u>72,427</u>	<u>3,357</u>	<u>75,784</u>
	<u>72,427</u>	<u>3,357</u>	<u>75,784</u>
<b>Debt</b>			
Debts falling due within 1 year	(5,400)	-	(5,400)
Debts falling due after 1 year	<u>(28,859)</u>	<u>6,079</u>	<u>(22,780)</u>
	<u>(34,259)</u>	<u>6,079</u>	<u>(28,180)</u>
<b>Total</b>	<u>38,168</u>	<u>9,436</u>	<u>47,604</u>

## **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.

### **Allocation and apportionment of costs**

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage.

### **Tangible fixed assets**

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

Improvements to property	- 10% on cost
Fixtures and fittings	- 20% on cost
Leisure Equipment	- 15% on cost
Bar Equipment	- 20% on cost

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	31.3.25	31.3.24
	£	£
Gifts	-	8,506
Grants	<u>2,246</u>	<u>2,162</u>
	<u>2,246</u>	<u>10,668</u>

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
Other grants	<u>2,246</u>	<u>2,162</u>

**3. OTHER TRADING ACTIVITIES**

	31.3.25	31.3.24
	£	£
Bar and Coffee Bar sales	104,539	98,625
Activity sales and fees	<u>514,662</u>	<u>494,391</u>
	<u>619,201</u>	<u>593,016</u>

**4. INVESTMENT INCOME**

	31.3.25	31.3.24
	£	£
Rents received	5,396	-
Deposit account interest	<u>783</u>	<u>1,186</u>
	<u>6,179</u>	<u>1,186</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

		31.3.25	31.3.24
		£	£
Membership fees	Activity		
	Recreational Facilities	313,069	268,817
Miscellaneous income	Recreational Facilities	<u>45,661</u>	<u>25,045</u>
		<u>358,730</u>	<u>293,862</u>

**6. RAISING FUNDS**

**Raising donations and legacies**

	31.3.25	31.3.24
	£	£
Rates and water	690	563
Insurance	473	401
Light and heat	4,346	5,373
Repairs and renewals	4,277	3,016
Cleaning	1,612	1,669
Depreciation	<u>14</u>	<u>14</u>
	<u>11,412</u>	<u>11,036</u>

**Other trading activities**

	31.3.25	31.3.24
	£	£
Purchases	60,240	56,021
Staff costs	<u>27,587</u>	<u>19,636</u>
	<u>87,827</u>	<u>75,657</u>
Aggregate amounts	<u>99,239</u>	<u>86,693</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 8) £	Totals £
Recreational Facilities	<u>879,337</u>	<u>45,602</u>	<u>924,939</u>

**8. SUPPORT COSTS**

	Management £	Finance £	Totals £
Recreational Facilities	<u>30,331</u>	<u>15,271</u>	<u>45,602</u>

**9. NET INCOME/(EXPENDITURE)**

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

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	<u>47,106</u>	<u>35,625</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**11. STAFF COSTS**

	31.3.25	31.3.24
	£	£
Wages and salaries	<u>614,326</u>	<u>565,614</u>
	<u>614,326</u>	<u>565,614</u>

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

	31.3.25	31.3.24
Activities	28	28
Management	<u>3</u>	<u>3</u>
	<u>31</u>	<u>31</u>

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

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	10,668	-	10,668
<b>Charitable activities</b>			
Recreational Facilities	293,862	-	293,862
Other trading activities	593,016	-	593,016
Investment income	<u>1,186</u>	<u>-</u>	<u>1,186</u>
<b>Total</b>	<u>898,732</u>	<u>-</u>	<u>898,732</u>
<b>EXPENDITURE ON</b>			
Raising funds	86,693	-	86,693
<b>Charitable activities</b>			
Recreational Facilities	<u>856,560</u>	<u>7,400</u>	<u>863,960</u>
<b>Total</b>	<u>943,253</u>	<u>7,400</u>	<u>950,653</u>
<b>NET INCOME/(EXPENDITURE)</b>	(44,521)	(7,400)	(51,921)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	213,336	55,500	268,836

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted fund £	Restricted fund £	Total funds £
<u>168,815</u>	<u>48,100</u>	<u>216,915</u>

**TOTAL FUNDS CARRIED FORWARD**

**13. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Leisure Equipment £	Bar Equipment £	Totals £
<b>COST</b>					
At 1 April 2024	44,123	48,137	239,650	1,357	333,267
Additions	<u>-</u>	<u>2,822</u>	<u>2,739</u>	<u>-</u>	<u>5,561</u>
At 31 March 2025	<u>44,123</u>	<u>50,959</u>	<u>242,389</u>	<u>1,357</u>	<u>338,828</u>
<b>DEPRECIATION</b>					
At 1 April 2024	1,808	19,884	118,926	852	141,470
Charge for year	<u>3,188</u>	<u>10,251</u>	<u>33,396</u>	<u>271</u>	<u>47,106</u>
At 31 March 2025	<u>4,996</u>	<u>30,135</u>	<u>152,322</u>	<u>1,123</u>	<u>188,576</u>
<b>NET BOOK VALUE</b>					
At 31 March 2025	<u>39,127</u>	<u>20,824</u>	<u>90,067</u>	<u>234</u>	<u>150,252</u>
At 31 March 2024	<u>42,315</u>	<u>28,253</u>	<u>120,724</u>	<u>505</u>	<u>191,797</u>

**14. STOCKS**

Stocks	31.3.25 £ <u>4,230</u>	31.3.24 £ <u>6,424</u>
--------	------------------------------	------------------------------

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Trade debtors	31.3.25 £ 16,177	31.3.24 £ 17,013
Prepayments	<u>4,042</u>	<u>16,993</u>
	<u>20,219</u>	<u>34,006</u>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Bank loans and overdrafts (see note 18)	5,400	5,400
Trade creditors	31,908	42,206
Social security and other taxes	<u>11,304</u>	<u>11,274</u>
	<u>48,612</u>	<u>58,880</u>

**17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.25	31.3.24
	£	£
Bank loans (see note 18)	<u>22,780</u>	<u>28,859</u>

**18. LOANS**

An analysis of the maturity of loans is given below:

	31.3.25	31.3.24
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>5,400</u>	<u>5,400</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>5,400</u>	<u>10,800</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>17,380</u>	<u>18,059</u>

**19. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	168,815	(30,422)	138,393
<b>Restricted funds</b>			
Gym Kit	48,100	(7,400)	40,700
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>216,915</u>	<u>(37,822)</u>	<u>179,093</u>

**19. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	986,356	(1,016,778)	(30,422)
<b>Restricted funds</b>			
Gym Kit	-	(7,400)	(7,400)
	<u>986,356</u>	<u>(1,024,178)</u>	<u>(37,822)</u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	213,336	(44,521)	168,815
<b>Restricted funds</b>			
Gym Kit	55,500	(7,400)	48,100
	<u>268,836</u>	<u>(51,921)</u>	<u>216,915</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	898,732	(943,253)	(44,521)
<b>Restricted funds</b>			
Gym Kit	-	(7,400)	(7,400)
	<u>898,732</u>	<u>(950,653)</u>	<u>(51,921)</u>

**19. MOVEMENT IN FUNDS - continued**

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	213,336	(74,943)	138,393
<b>Restricted funds</b>			
Gym Kit	55,500	(14,800)	40,700
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>268,836</u>	<u>(89,743)</u>	<u>179,093</u>

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 £
<b>Unrestricted funds</b>			
General fund	1,885,088	(1,960,031)	(74,943)
<b>Restricted funds</b>			
Gym Kit	-	(14,800)	(14,800)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,885,088</u>	<u>(1,974,831)</u>	<u>(89,743)</u>

**20. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**21. RESTRICTED FUNDS**

Gym Kit

Funding provided in the form of grants for gymnasium equipment.

Cricklade & District Community  
Association

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	-	8,506
Grants	<u>2,246</u>	<u>2,162</u>
	2,246	10,668
<b>Other trading activities</b>		
Bar and Coffee Bar sales	104,539	98,625
Activity sales and fees	<u>514,662</u>	<u>494,391</u>
	619,201	593,016
<b>Investment income</b>		
Rents received	5,396	-
Deposit account interest	<u>783</u>	<u>1,186</u>
	6,179	1,186
<b>Charitable activities</b>		
Membership fees	313,069	268,817
Miscellaneous income	<u>45,661</u>	<u>25,045</u>
	<u>358,730</u>	<u>293,862</u>
<b>Total incoming resources</b>	986,356	898,732
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rates and water	690	563
Insurance	473	401
Light and heat	4,346	5,373
Repairs and renewals	4,277	3,016
Cleaning	1,612	1,669
Depreciation of tangible fixed assets	<u>14</u>	<u>14</u>
	11,412	11,036
<b>Other trading activities</b>		
Bar and Coffee shop purchases	60,240	56,021
Wages	<u>27,587</u>	<u>19,636</u>
	87,827	75,657
<b>Charitable activities</b>		
Wages	586,739	545,978
Carried forward	586,739	545,978

This page does not form part of the statutory financial statements

Cricklade & District Community  
Association

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
<b>Charitable activities</b>		
Brought forward	586,739	545,978
Rates and water	13,114	10,687
Insurance	8,987	7,616
Light and heat	82,579	102,091
Advertising	319	604
Sundries	27,253	37,366
Repairs and renewals	81,257	57,310
Travelling	575	1,151
Cleaning	30,627	31,702
Depreciation of tangible fixed assets	47,093	35,610
Interest payable	794	1,285
	<u>879,337</u>	<u>831,400</u>
<b>Support costs</b>		
<b>Management</b>		
Telephone	1,456	1,335
Postage and stationery	2,194	4,712
Computer expenses	20,396	6,791
Legal and Professional fees	6,285	7,445
	<u>30,331</u>	<u>20,283</u>
<b>Finance</b>		
Bank charges	<u>15,271</u>	<u>12,277</u>
Total resources expended	<u>1,024,178</u>	<u>950,653</u>
<b>Net expenditure</b>	<u>(37,822)</u>	<u>(51,921)</u>

This page does not form part of the statutory financial statements

**CRICKLADE AND DISTRICT COMMUNITY ASSOCIATION**

England & Wales - Charity number 1125605

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# Accounts

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**REGISTERED COMPANY NUMBER: 06608568 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1125605**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2024  
for  
Cricklade & District Community  
Association

Chris Vaughan  
Accountants  
195 Ermin Street  
Swindon  
Wiltshire  
SN3 4NA

Cricklade & District Community  
Association

Contents of the Financial Statements  
for the Year Ended 31 March 2024

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Cricklade & District Community Association

Report of the Trustees  
for the Year Ended 31 March 2024

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 March 2024. 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**

Cricklade & District Community Association provides sports and recreational facilities to residents in Cricklade and the surrounding area.

The objectives of the charity are to:

- To promote the benefit of the inhabitants of Cricklade (in the County of Wiltshire) and the neighbourhood (hereinafter called "the area of benefit") without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare and for the advancement of amateur sport, recreation and leisure time occupations with the object of improving the conditions of life for the said inhabitants.
- To maintain a community centre (hereinafter called "the centre") and to maintain and manage, or to co-operate with any local statutory authority in the maintenance and management of, such a centre for activities promoted by the Association and its constituent bodies in furtherance of the above objects.

### **Public benefit**

In planning our activities for the period, we kept in mind the Charity Commission guidance on public benefit at our trustee meetings.

The leisure centre offers a wide range of facilities and leisure activities for persons of all ages, gender, faith backgrounds etc and there are no restrictions whatever whereby any members of the public are excluded from enjoying those facilities except where any potential users of the facilities engage in any form of disruptive or unreasonable behaviour. Our tariffs are set at levels which are affordable to the whole community, and we welcome all potential users of the centre. We believe that our philosophy of openness to all enriches everyone through the sharing of skills and aptitudes and through the general social interaction available at the centre.

### **Accounting Periods**

The company was incorporated on 2nd June 2008, although the control of the company did not pass from the previous group to the new Trustees until 1st October 2008. These accounts reflect the fifteenth full year of records as a Charity, from April 1st 2023 until March 31st 2024.

### **Property**

We surrendered our lease in 2019 in order to allow Wiltshire Council to complete a major redevelopment of the centre. During the redevelopment we had a licence to operate the services. Cricklade Town Council who as part of the package of refurbishment, have take-over ownership of Cricklade Leisure Centre and a new lease between us has superseded the lease with Wiltshire Council.

**ACHIEVEMENT AND PERFORMANCE**

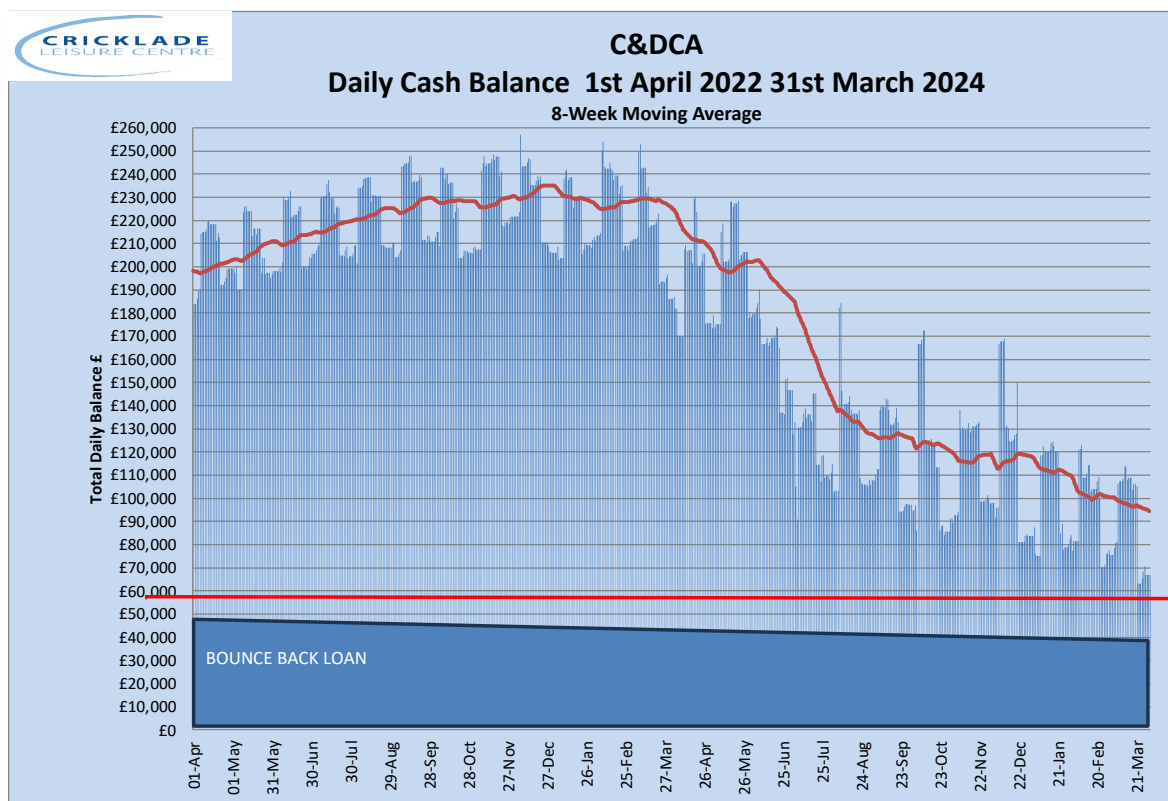
**Charitable activities**

Cricklade is a thriving and growing community in North Wiltshire. Following threat of closure in late 2006, the local community created an action group, KLIC, and set about a campaign, and creating a business plan to take over the centre and ensure its future viability and hence availability

We have now completed our fifteenth year (15 years as a company) and thanks to the efforts of the local population and volunteers and to grants from the Local County and Town Council, the Cricklade Leisure Centre has flourished. In June 2008 we succeeded in registering as a charitable limited company - and have a skilled range of directors and trustees to support the running and future direction of the centre. On 1st October 2008 the assets and liabilities of Cricklade & District Community Association were transferred to the charitable company.

**Cash**

The charity's excess funds have historically been held in a Reserve Account with the charity's bankers. The nature of the current interest rates is that income from interest is de minimis. However, we monitor the cash balances on a daily basis. The daily overall cash balance for the last few financial years is below. As Trustees we took a positive decision to invest in projects to reduce our energy usage. These projects of nearly £100k were funded from our cash reserves.



**FINANCIAL REVIEW**

**Financial position**

These accounts reflect the records and accounts for the 12-month period ending 31st March 2024.

The accounts show an overall loss of £51,921 (£7,187 in 2023/23). The loss has been driven by expenditure being higher than expected, income continues to be a success and continues to grow.

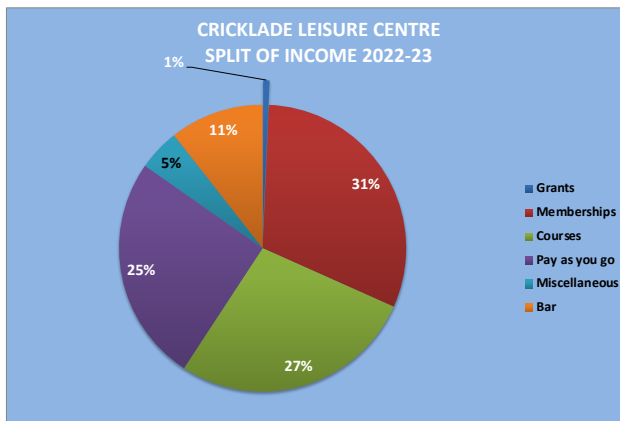
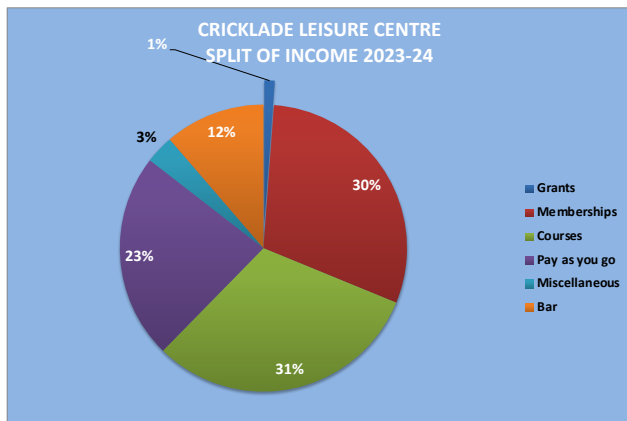
The Trustees took a conscious decision to manage this expected loss in year, and to act in January 2024 to put in measures to mitigate the position going forward. The measures included

- Increasing prices from April 2024, whilst maintaining our competitive standing
- Investing capital reserves on energy saving measures during 2023
- Increasing our swimming lesson capacity from 2024
- Being awarded a £60k grant to introduce further energy saving measures to reduce utility costs (late 2024)
- Membership continues to grow

**Income**

The total incoming resources for the period ended 31st March 2024 amounted to £893,960 (£775,033 in 2022/23).

The split of income has not changed significantly, what is material is that we have ‘weened’ ourselves off the local government grants, which were providing £70k per annum from income Wiltshire Council prior to the redevelopment.



	AVERAGE
2010/11	7,468
2011/12	8,200
2012/13	9,684
2013/14	11,579
2014/15	12,342
2015/16	13,927
2016/17	12,618
2017/18	12,529
2018/19	14,200
2019/20	13,929
2020/21	7,790
2021/22	18,002
2022/23	20,010
2023/24	22,404

The big success for the centre has been our membership income. We now have over 650 membership packages – including couples, and families, an estimated 1,100 people covered by a direct debit for membership.

With cash membership, we can be confident going into the new year, of growing our income, with income in the last 6 months of the year being over £23,000 per month.

In addition, we have taken action to increase swimming lesson numbers – with an increase from April 2023 of 482 weekly packages, to 637 by March 2024.

**Expenditure**

Total expenditure during the period amounted to £950,653 (£782,220 in 2022/23). This consisted mainly of the cost of staffing.

During this financial year 2023/24, we have had two outside factors that have affected the financial results for this year.

- The war in Ukraine continues to have an effect on the utility costs. Whilst these are continuing to fall into

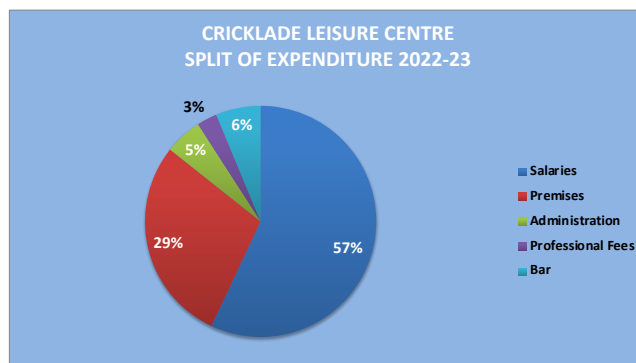
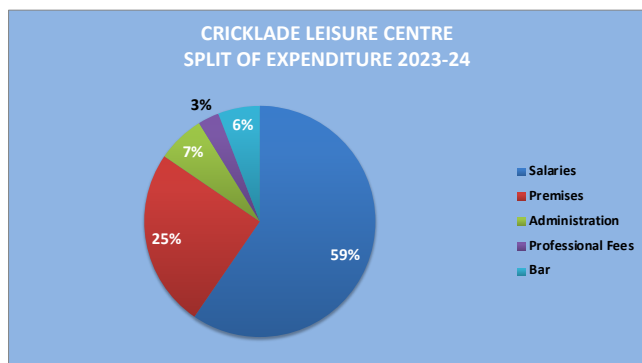
2024/25, our costs are still around 50% higher than pre-war.

- The cost of living increases have meant we have provided inflationary pay awards to staff in year.

Staffing costs increased by 28% over the two years, reflecting increased activity, and associated costs, plus salary increases to reflect the cost of living (11%).

Cricklade Town Council hold a maintenance reserve to maintain the structure of the leisure centre. They own the centre and are responsible for the structure of their building.

This was part of the legacy provided from Wiltshire Council, as part of the redevelopment. As of 31<sup>st</sup> March 2024, they had spent just under £13,000 on the centre during the year and retained at the end of the year just over £295,000 for future use.



### Consolidated

The deficit for the period amounted to £51,921 (£7,187 in 2022/23).

Net assets at the end of the financial period amounted to £168,715 (£213,336 at the end of 2022/23), held in unrestricted reserves - and with specific equipment grants for equipment a further £48,100 in restricted grants.

The position for the centre is that in financial terms, we have experience of keeping to budget and are confident and have taken action to ensure 2024/25 will have a healthier financial position.

### Reserves policy

The trustees aim towards a position whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be sufficient to cover between three and six months of resources expended.

### FUTURE PLANS

The trustees aim have set a balanced budget for 2024/25.

In addition, we have been successful in achieving two national grants through Cricklade Town Council, to replace our glazing around the swimming pool, and to provide a PV array on the roof, both aimed to save energy usage.

### 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.

Cricklade & District Community  
Association

Report of the Trustees  
for the Year Ended 31 March 2024

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.

Cricklade & District Community Association is a charity, established on 26th August 2008. It became a charitable company, limited by guarantee on the 2nd of June 2008. The charitable company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company and is governed under its Articles of Association.

At the last AGM, the charity took the opportunity to change the name of members to patrons, to overcome the confusion between paid memberships (members) whose aim is to use the centre, and those who want to participate in the running of the centre.

Patrons support the aims of the organisation and are invited to the Annual General Meeting. Patrons elect the trustees or members of the management committee, and these trustees are also company directors. In the event of the charitable company being wound up, patrons are required to contribute an amount not exceeding £10. As of 31st March 2024 there were 69 patrons.

**Recruitment and appointment of new trustees**

The directors of the charitable company are also charity trustees for the purposes of charity law and, under the company's Articles, are known as trustees.

As set out in the Articles of Association the Board of Trustees should consist of a minimum of three and a maximum of ten trustees.

A third of trustees each year will stand down and if they wish stand for re-election at the Annual General Meeting. When recruiting any new trustees, the Board pays regard to the requirement for any specialist skills needed.

Day to day management is provided through a management committee. Business, social care, financial and human resources skills are well represented on the management committee. In an effort to maintain a broad skill mix, members of the Board of Trustees are requested to provide an outline of their skills and, in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board.

**Organisational structure**

The Board of Trustees meets as required and appoints sub committees as and when appropriate to address specific issues. A General Manager is appointed by the trustees to manage the day-to-day operations of the charity and to develop and implement longer term strategies as agreed by the Board. To facilitate effective operations the General Manager has delegated authority within terms of delegation approved by the trustees for operational matters; and, in turn, delegated authority is given to the approved committees to carry out their functions.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06608568 (England and Wales)

**Registered Charity number**

1125605

**Registered office**

Stones Lane, Cricklade, Swindon, Wiltshire SN6 6JW

**Trustees**

N R Carter

N J F Dye

J Simmons (appointed 14.11.23)

D Lal

R Durham

A Fisher

A Tunmore (appointed 14.11.23)

**Company Secretary**

D Booth

Cricklade & District Community  
Association

Report of the Trustees  
for the Year Ended 31 March 2024

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Chris Vaughan  
Accountants  
195 Ermin Street  
Swindon  
Wiltshire  
SN3 4NA

Approved by order of the board of trustees on 16 July 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'N R Carter', with a long horizontal line extending to the right.

N R Carter - Trustee

Independent Examiner's Report to the Trustees of  
Cricklade & District Community  
Association

**Independent examiner's report to the trustees of Cricklade & 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 March 2024.

**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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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.

Christopher Vaughan

Chris Vaughan  
Accountants  
195 Ermin Street  
Swindon  
Wiltshire  
SN3 4NA

30 July 2024

Cricklade & District Community  
Association

Statement of Financial Activities  
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	10,668	-	10,668	5,500
<b>Charitable activities</b>					
Recreational Facilities	5	293,862	-	293,862	259,904
Other trading activities	3	593,016	-	593,016	509,249
Investment income	4	<u>1,186</u>	<u>-</u>	<u>1,186</u>	<u>380</u>
<b>Total</b>		<u>898,732</u>	<u>-</u>	<u>898,732</u>	<u>775,033</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	86,693	-	86,693	77,950
<b>Charitable activities</b>					
Recreational Facilities	7	<u>856,560</u>	<u>7,400</u>	<u>863,960</u>	<u>704,270</u>
<b>Total</b>		<u>943,253</u>	<u>7,400</u>	<u>950,653</u>	<u>782,220</u>
<b>NET INCOME/(EXPENDITURE)</b>		(44,521)	(7,400)	(51,921)	(7,187)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>213,336</u>	<u>55,500</u>	<u>268,836</u>	<u>276,023</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>168,815</u></u>	<u><u>48,100</u></u>	<u><u>216,915</u></u>	<u><u>268,836</u></u>

The notes form part of these financial statements

Cricklade & District Community Association

Balance Sheet  
31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	143,697	48,100	191,797	138,913
<b>CURRENT ASSETS</b>					
Stocks	14	6,424	-	6,424	8,150
Debtors	15	34,006	-	34,006	16,064
Cash at bank and in hand		<u>72,427</u>	<u>-</u>	<u>72,427</u>	<u>188,583</u>
		112,857	-	112,857	212,797
<b>CREDITORS</b>					
Amounts falling due within one year	16	<u>(58,880)</u>	<u>-</u>	<u>(58,880)</u>	<u>(49,046)</u>
<b>NET CURRENT ASSETS</b>					
		<u>53,977</u>	<u>-</u>	<u>53,977</u>	<u>163,751</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		197,674	48,100	245,774	302,664
<b>CREDITORS</b>					
Amounts falling due after more than one year	17	<u>(28,859)</u>	<u>-</u>	<u>(28,859)</u>	<u>(33,828)</u>
<b>NET ASSETS</b>					
		<u>168,815</u>	<u>48,100</u>	<u>216,915</u>	<u>268,836</u>
<b>FUNDS</b>					
Unrestricted funds	19			168,815	213,336
Restricted funds				<u>48,100</u>	<u>55,500</u>
<b>TOTAL FUNDS</b>					
				<u>216,915</u>	<u>268,836</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The patrons have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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

Cricklade & District Community  
Association

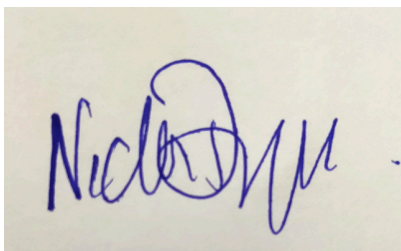
Balance Sheet - continued  
31 March 2024

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 16 July 2024 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'N R Carter', with a long horizontal line extending to the right.

N R Carter - Trustee

A handwritten signature in blue ink, appearing to be 'N J F Dye', on a light-colored background.

N J F Dye - Trustee

Cricklade & District Community  
Association

Cash Flow Statement  
for the Year Ended 31 March 2024

	Notes	31.3.24 £	31.3.23 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(22,340)	32,191
Interest paid		<u>(1,285)</u>	<u>(810)</u>
Net cash (used in)/provided by operating activities		<u>(23,625)</u>	<u>31,381</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(88,509)	(24,367)
Interest received		<u>1,186</u>	<u>380</u>
Net cash used in investing activities		<u>(87,323)</u>	<u>(23,987)</u>
<b>Cash flows from financing activities</b>			
Loan repayments in year		<u>(5,208)</u>	<u>(5,814)</u>
Net cash used in financing activities		<u>(5,208)</u>	<u>(5,814)</u>
		_____	_____
<b>Change in cash and cash equivalents in the reporting period</b>		(116,156)	1,580
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>188,583</u>	<u>187,003</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>72,427</u></u>	<u><u>188,583</u></u>

The notes form part of these financial statements

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.24 £	31.3.23 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(51,921)	(7,187)
<b>Adjustments for:</b>		
Depreciation charges	35,624	26,828
Interest received	(1,186)	(380)
Interest paid	1,285	810
Decrease/(increase) in stocks	1,726	(2,886)
Increase in debtors	(17,942)	(2,045)
Increase in creditors	<u>10,074</u>	<u>17,051</u>
<b>Net cash (used in)/provided by operations</b>	<u>(22,340)</u>	<u>32,191</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.23 £	Cash flow £	At 31.3.24 £
<b>Net cash</b>			
Cash at bank and in hand	<u>188,583</u>	<u>(116,156)</u>	<u>72,427</u>
	<u>188,583</u>	<u>(116,156)</u>	<u>72,427</u>
<b>Debt</b>			
Debts falling due within 1 year	(5,640)	240	(5,400)
Debts falling due after 1 year	<u>(33,828)</u>	<u>4,969</u>	<u>(28,859)</u>
	<u>(39,468)</u>	<u>5,209</u>	<u>(34,259)</u>
<b>Total</b>	<u>149,115</u>	<u>(110,947)</u>	<u>38,168</u>

## **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.

### **Allocation and apportionment of costs**

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage.

### **Tangible fixed assets**

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

Improvements to property	- 10% on cost
Fixtures and fittings	- 20% on cost
Leisure Equipment	- 15% on cost
Bar Equipment	- 20% on cost

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cricklade & District Community  
Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**2. DONATIONS AND LEGACIES**

	31.3.24	31.3.23
	£	£
Gifts	8,506	-
Grants	2,162	4,000
Wiltshire County Council	<u>-</u>	<u>1,500</u>
	<u>10,668</u>	<u>5,500</u>

Grants received, included in the above, are as follows:

	31.3.24	31.3.23
	£	£
Other grants	<u>2,162</u>	<u>4,000</u>

**3. OTHER TRADING ACTIVITIES**

	31.3.24	31.3.23
	£	£
Bar and Coffee Bar sales	98,625	78,599
Activity sales and fees	<u>494,391</u>	<u>430,650</u>
	<u>593,016</u>	<u>509,249</u>

**4. INVESTMENT INCOME**

	31.3.24	31.3.23
	£	£
Deposit account interest	<u>1,186</u>	<u>380</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	31.3.24	31.3.23
	£	£
Membership fees	268,817	239,639
Miscellaneous income	<u>25,045</u>	<u>20,265</u>
	<u>293,862</u>	<u>259,904</u>

**6. RAISING FUNDS**

**Raising donations and legacies**

	31.3.24	31.3.23
	£	£
Rates and water	563	747
Insurance	401	397
Light and heat	5,373	6,151
Repairs and renewals	3,016	1,846
Cleaning	1,669	1,471
Depreciation	<u>14</u>	<u>10</u>
	<u>11,036</u>	<u>10,622</u>

**Other trading activities**

	31.3.24	31.3.23
	£	£
Purchases	56,021	48,026
Staff costs	<u>19,636</u>	<u>19,302</u>
	<u>75,657</u>	<u>67,328</u>
Aggregate amounts	<u>86,693</u>	<u>77,950</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 8) £	Totals £
Recreational Facilities	<u>831,400</u>	<u>32,560</u>	<u>863,960</u>

**8. SUPPORT COSTS**

	Management £	Finance £	Totals £
Recreational Facilities	<u>20,283</u>	<u>12,277</u>	<u>32,560</u>

**9. NET INCOME/(EXPENDITURE)**

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

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	<u>35,625</u>	<u>26,828</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**11. STAFF COSTS**

	31.3.24	31.3.23
	£	£
Wages and salaries	<u>565,614</u>	<u>446,089</u>
	<u>565,614</u>	<u>446,089</u>

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

	31.3.24	31.3.23
Activities	29	28
Management	<u>3</u>	<u>3</u>
	<u>32</u>	<u>31</u>

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

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	5,500	-	5,500
<b>Charitable activities</b>			
Recreational Facilities	259,904	-	259,904
Other trading activities	509,249	-	509,249
Investment income	<u>380</u>	<u>-</u>	<u>380</u>
<b>Total</b>	<u>775,033</u>	<u>-</u>	<u>775,033</u>
<b>EXPENDITURE ON</b>			
Raising funds	77,950	-	77,950
<b>Charitable activities</b>			
Recreational Facilities	<u>696,870</u>	<u>7,400</u>	<u>704,270</u>
<b>Total</b>	<u>774,820</u>	<u>7,400</u>	<u>782,220</u>
<b>NET INCOME/(EXPENDITURE)</b>	213	(7,400)	(7,187)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	213,123	62,900	276,023

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>213,336</u>	<u>55,500</u>	<u>268,836</u>

**13. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Leisure Equipment £	Bar Equipment £	Totals £
<b>COST</b>					
At 1 April 2023	-	33,657	209,744	1,357	244,758
Additions	<u>44,123</u>	<u>14,480</u>	<u>29,906</u>	<u>-</u>	<u>88,509</u>
At 31 March 2024	<u>44,123</u>	<u>48,137</u>	<u>239,650</u>	<u>1,357</u>	<u>333,267</u>
<b>DEPRECIATION</b>					
At 1 April 2023	-	11,997	93,268	580	105,845
Charge for year	<u>1,808</u>	<u>7,887</u>	<u>25,658</u>	<u>272</u>	<u>35,625</u>
At 31 March 2024	<u>1,808</u>	<u>19,884</u>	<u>118,926</u>	<u>852</u>	<u>141,470</u>
<b>NET BOOK VALUE</b>					
At 31 March 2024	<u>42,315</u>	<u>28,253</u>	<u>120,724</u>	<u>505</u>	<u>191,797</u>
At 31 March 2023	<u>-</u>	<u>21,660</u>	<u>116,476</u>	<u>777</u>	<u>138,913</u>

**14. STOCKS**

	31.3.24 £	31.3.23 £
Stocks	<u>6,424</u>	<u>8,150</u>

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24 £	31.3.23 £
Trade debtors	17,013	12,637
Prepayments	<u>16,993</u>	<u>3,427</u>
	<u>34,006</u>	<u>16,064</u>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Bank loans and overdrafts (see note 18)	5,400	-
Other loans (see note 18)	-	5,640
Trade creditors	42,206	33,343
Social security and other taxes	11,274	9,855
Accruals and deferred income	-	208
	<u>58,880</u>	<u>49,046</u>

**17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.24	31.3.23
	£	£
Bank loans (see note 18)	28,859	-
Other loans (see note 18)	-	33,828
	<u>28,859</u>	<u>33,828</u>

**18. LOANS**

An analysis of the maturity of loans is given below:

	31.3.24	31.3.23
	£	£
Amounts falling due within one year on demand:		
Bank loans	5,400	-
Lloyds Bank - Government Bounce Back Loan	-	5,640
	<u>5,400</u>	<u>5,640</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	10,800	-
Lloyds Bank - Government Bounce Back Loan	-	11,280
	<u>10,800</u>	<u>11,280</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	18,059	-
Lloyd's Bank - Government Bounce Back Loan	-	22,548
	<u>18,059</u>	<u>22,548</u>

**19. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	213,336	(44,521)	168,815
<b>Restricted funds</b>			
Gym Kit	55,500	(7,400)	48,100
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>268,836</u>	<u>(51,921)</u>	<u>216,915</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	898,732	(943,253)	(44,521)
<b>Restricted funds</b>			
Gym Kit	-	(7,400)	(7,400)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>898,732</u>	<u>(950,653)</u>	<u>(51,921)</u>

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	213,123	213	213,336
<b>Restricted funds</b>			
Gym Kit	62,900	(7,400)	55,500
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>276,023</u>	<u>(7,187)</u>	<u>268,836</u>

**19. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	775,033	(774,820)	213
<b>Restricted funds</b>			
Gym Kit	-	(7,400)	(7,400)
	<u>775,033</u>	<u>(782,220)</u>	<u>(7,187)</u>
<b>TOTAL FUNDS</b>	<u>775,033</u>	<u>(782,220)</u>	<u>(7,187)</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	213,123	(44,308)	168,815
<b>Restricted funds</b>			
Gym Kit	62,900	(14,800)	48,100
	<u>276,023</u>	<u>(59,108)</u>	<u>216,915</u>
<b>TOTAL FUNDS</b>	<u>276,023</u>	<u>(59,108)</u>	<u>216,915</u>

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 £
<b>Unrestricted funds</b>			
General fund	1,673,765	(1,718,073)	(44,308)
<b>Restricted funds</b>			
Gym Kit	-	(14,800)	(14,800)
	<u>1,673,765</u>	<u>(1,732,873)</u>	<u>(59,108)</u>
<b>TOTAL FUNDS</b>	<u>1,673,765</u>	<u>(1,732,873)</u>	<u>(59,108)</u>

**20. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**21. RESTRICTED FUNDS**

Gym Kit

Funding provided in the form of grants for gymnasium equipment.

Cricklade & District Community  
Association

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	8,506	-
Grants	2,162	4,000
Wiltshire County Council	<u>-</u>	<u>1,500</u>
	10,668	5,500
<b>Other trading activities</b>		
Bar and Coffee Bar sales	98,625	78,599
Activity sales and fees	<u>494,391</u>	<u>430,650</u>
	593,016	509,249
<b>Investment income</b>		
Deposit account interest	1,186	380
<b>Charitable activities</b>		
Membership fees	268,817	239,639
Miscellaneous income	<u>25,045</u>	<u>20,265</u>
	<u>293,862</u>	<u>259,904</u>
<b>Total incoming resources</b>	898,732	775,033
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rates and water	563	747
Insurance	401	397
Light and heat	5,373	6,151
Repairs and renewals	3,016	1,846
Cleaning	1,669	1,471
Depreciation of tangible fixed assets	<u>14</u>	<u>10</u>
	11,036	10,622
<b>Other trading activities</b>		
Bar and Coffee shop purchases	56,021	48,026
Wages	<u>19,636</u>	<u>19,302</u>
	75,657	67,328
<b>Charitable activities</b>		
Wages	545,978	426,787
Rates and water	10,687	14,194
Insurance	7,616	7,545
Carried forward	564,281	448,526

This page does not form part of the statutory financial statements

Cricklade & District Community  
Association

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
<b>Charitable activities</b>		
Brought forward	564,281	448,526
Light and heat	102,091	116,875
Advertising	604	879
Sundries	37,366	22,673
Repairs and renewals	57,310	35,081
Travelling	1,151	199
Cleaning	31,702	27,941
Depreciation of tangible fixed assets	35,610	26,818
Interest payable	<u>1,285</u>	<u>810</u>
	831,400	679,802
<b>Support costs</b>		
<b>Management</b>		
Telephone	1,335	665
Postage and stationery	4,712	2,260
Computer expenses	6,791	5,067
Legal and Professional fees	<u>7,445</u>	<u>5,500</u>
	20,283	13,492
<b>Finance</b>		
Bank charges	<u>12,277</u>	<u>10,976</u>
Total resources expended	<u>950,653</u>	<u>782,220</u>
<b>Net expenditure</b>	<u><u>(51,921)</u></u>	<u><u>(7,187)</u></u>

This page does not form part of the statutory financial statements

**CRICKLADE AND DISTRICT COMMUNITY ASSOCIATION**

England & Wales - Charity number 1125605

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# Accounts

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REGISTERED COMPANY NUMBER: 06608568 (England and Wales)  
REGISTERED CHARITY NUMBER: 1125605

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2023  
for  
Cricklade & District Community  
Association

Chris Vaughan  
Accountants  
195 Ermin Street  
Swindon  
Wiltshire  
SN3 4NA

Cricklade & District Community  
Association

Contents of the Financial Statements  
for the Year Ended 31 March 2023

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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 March 2023. 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**

Cricklade & District Community Association provides sports and recreational facilities to residents in Cricklade and the surrounding area.

The objectives of the charity are to:

- To promote the benefit of the inhabitants of Cricklade (in the County of Wiltshire) and the neighbourhood (hereinafter called "the area of benefit") without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare and for the advancement of amateur sport, recreation and leisure time occupations with the object of improving the conditions of life for the said inhabitants.
- To maintain a community centre (hereinafter called "the centre") and to maintain and manage, or to co-operate with any local statutory authority in the maintenance and management of, such a centre for activities promoted by the Association and its constituent bodies in furtherance of the above objects.

### **Public benefit**

In planning our activities for the period, we kept in mind the Charity Commission guidance on public benefit at our trustee meetings.

The leisure centre offers a wide range of facilities and leisure activities for persons of all ages, gender, faith backgrounds etc and there are no restrictions whatever whereby any members of the public are excluded from enjoying those facilities except where any potential users of the facilities engage in any form of disruptive or unreasonable behaviour. Our tariffs are set at levels which are affordable to the whole community, and we welcome all potential users of the centre. We believe that our philosophy of openness to all enriches everyone through the sharing of skills and aptitudes and through the general social interaction available at the centre.

### **Accounting Periods**

The company was incorporated on 2nd June 2008, although the control of the company did not pass from the previous group to the new Trustees until 1st October 2008. These accounts reflect the fifteenth full year of records as a Charity, from April 1st 2022 until March 31st 2023.

### **Property**

Cricklade Town Council now own Cricklade Leisure Centre and a new lease between Cricklade & District Community Association is in operation. As part of the refurbishment by Wiltshire Council, and as part of the transfer of ownership from Wiltshire Council to Cricklade Town Council, Wiltshire Council provided a sum of circa £450,000 for the benefit of maintenance and capital developments at the leisure centre.

To date, the only major commitment has been to fund the car park at the leisure centre. The Town Council continue to support other smaller annual maintenance amounts.

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

Cricklade is a thriving and growing community in North Wiltshire. Following threat of closure in late 2006, the local community created an action group, KLIC, and set about a campaign, and creating a business plan to take over the centre and ensure its future viability and hence availability

We have now completed our sixteenth year (15 years as a company) and thanks to the efforts of the local population and volunteers and to grants from the Local County and Town Council, the Cricklade Leisure Centre has flourished. In June 2008 we succeeded in registering as a charitable limited company - and have a skilled range of directors and trustees to support the running and future direction of the centre. On 1st October 2008 the assets and liabilities of Cricklade & District Community Association were transferred to the charitable company.

During this financial year, we have had two major events that have affected the financial results for this year and will continue to affect the year in 2023/24.

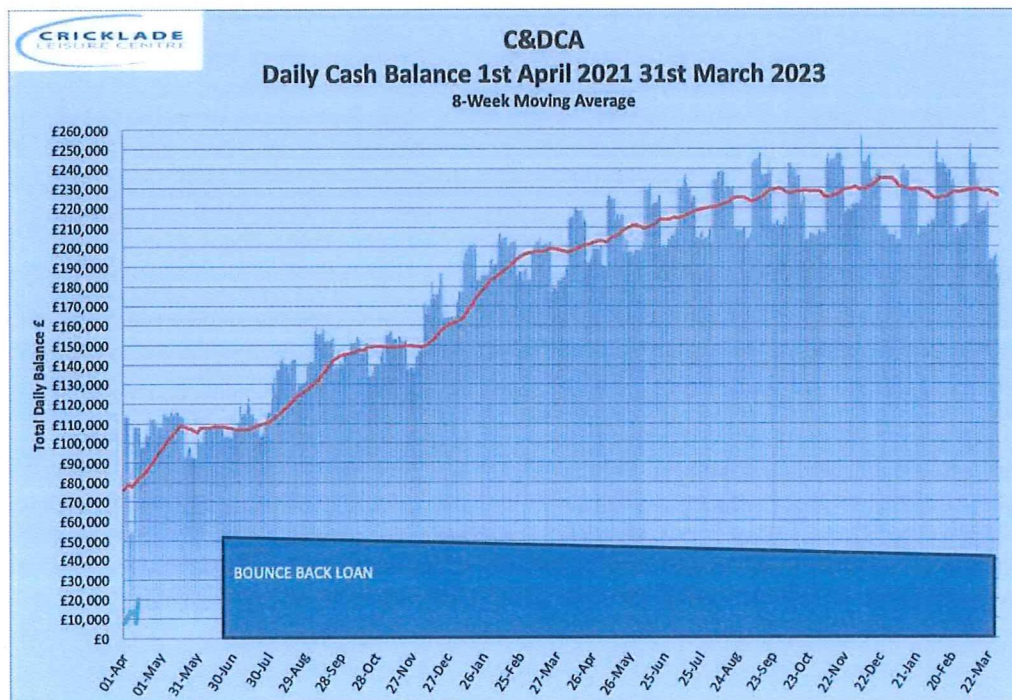
- The war in Ukraine has significantly increased our spending on utilities. Our expenditure in 2023/24 was £123,000 against a spend in 2022/23 of £66,000.
- The cost-of-living crisis has meant we have increased our pay for staff, to remain competitive in this labour market. We have increased pay twice this year, firstly from 1<sup>st</sup> April 2022, and secondly from 1<sup>st</sup> January 2023, in total circa 15% over the two reviews.

In response to these rises, we have increased our prices, both membership and pay as you go, from 1<sup>st</sup> April 2023.

### Cash

The charity's excess funds have historically been held in a Reserve Account with the charity's bankers. The nature of the current interest rates is that income from interest is de minimis, although rates improved towards the end of the financial year. However, we monitor the cash balances on a daily basis.

Despite the financial pressures, our cash position has remained healthy, and we have planned to commit significant sums in 2023/24 on capital, mainly to reduce our utility consumption – water and heating.



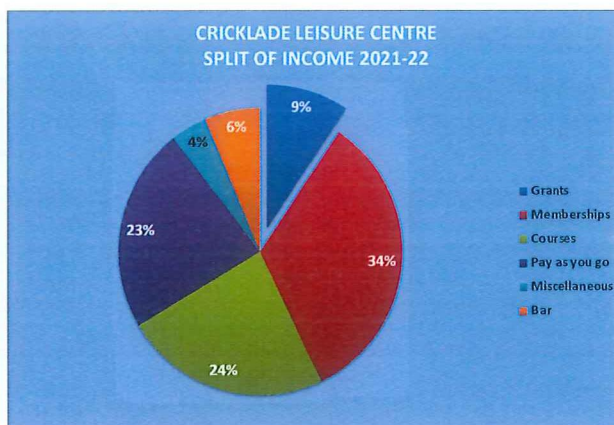
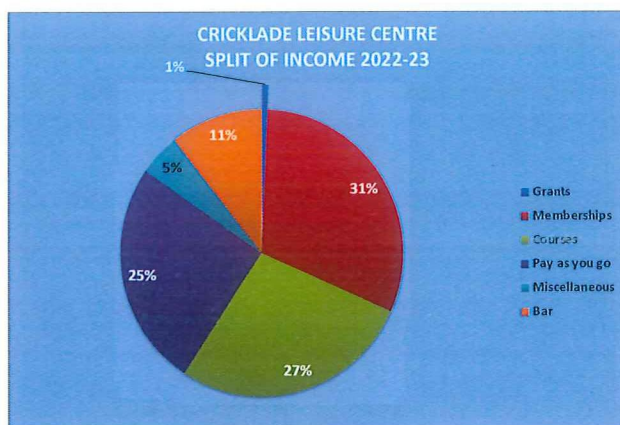
## FINANCIAL REVIEW

### Financial position

These accounts reflect the records and accounts for the 12-month period ending 31st March 2023. This year was the first-year post covid, that we had the opportunity to return to normal. However, the unplanned increases in utility, have significantly affected our performance. Despite this, our final position shows only a small deficit, £7,187 against a surplus in 2021/22 of £112,529. With utility prices due to fall, and capital investment in arras designed to reduce utility consumption, this bodes well for future years.

### Income

The total incoming resources for the period ended 31st March 2023 amounted to £755,033 (£655,783 in 2021/22). This shows an increase of over 15% in income year on year.



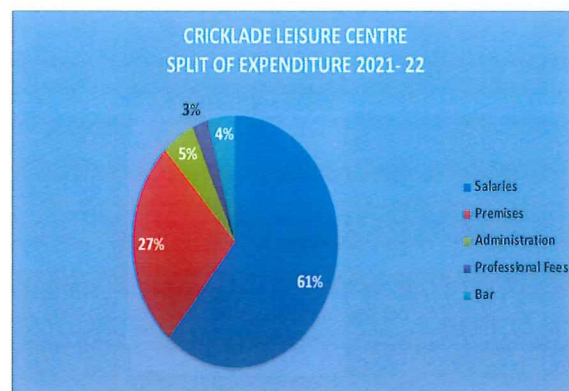
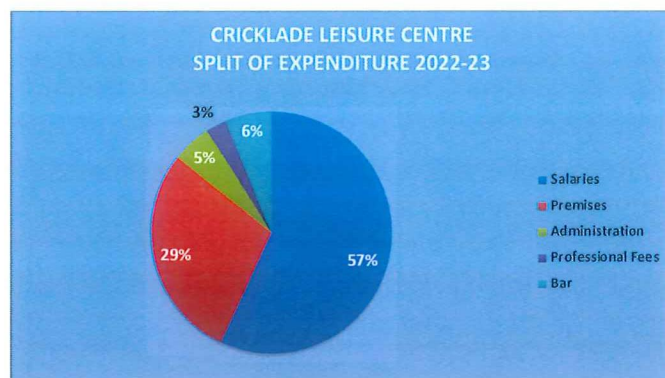
	AVERAGE
2010/11	7,468
2011/12	8,200
2012/13	9,684
2013/14	11,579
2014/15	12,342
2015/16	13,927
2016/17	12,618
2017/18	12,529
2018/19	14,200
2019/20	13,929
2020/21	7,790
2021/22	18,002
2022/23	20,010

The income ratios have changed over the last two year with significantly less reliance on grants, almost all income now generated from our own resources. Membership income continues to be strong with average membership income now over £20,000 per month, and it is continuing to increase.

In addition, our new manager had successfully increased the number of swimming lessons provided, and this will show in 2023/24, and is a positive going forward.

### Expenditure

Total expenditure during the period amounted to £782,220 (£543,254 in 2021/22). Our largest share of expenditure continues to be on salaries.



### **Consolidated**

The small deficit for the period amounted to £7,187 (£112,529 surplus in 2021/22).

Net assets at the end of the financial period amounted to £268,836 (£276,023 at the end of 2021/22), held in reserves.

The position for the centre is that in financial terms, we have experience of keeping to budget and are confident the centre will continue to thrive post the cost-of-living crisis through 2022/23.

### **Reserves policy**

The trustees aim towards a position whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be sufficient to cover between three and six months of resources expended.

### **FUTURE PLANS**

The trustees aim to continue to consolidate the progress made in the first period of activity by building up the existing business, publicising the Association's services and seeking to provide improved facilities to the leisure centre. Although this may prove to be increasingly difficult in current economic conditions, the trustees remain positive about the future, challenging though it will be.

Our new plan for 2023/24, consolidates the success we have had in bringing in new users to the centre, and looking to reduce our utility consumption.

## **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.

Cricklade & District Community Association is a charity, established on 26th August 2008. It became a charitable company, limited by guarantee on the 2nd of June 2008. The charitable company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company and is governed under its Articles of Association.

Members support the aims of the organisation and are invited to the Annual General Meeting. Members elect the trustees or members of the management committee, and these individuals are also company directors. In the event of the charitable company being wound up, members are required to contribute an amount not exceeding £10. As at 31st March 2023 there were 78 members.

### **Recruitment and appointment of new trustees**

The directors of the charitable company are also charity trustees for the purposes of charity law and, under the company's Articles, are known as trustees. As set out in the Articles of Association the Board of Trustees should consist of a minimum of three and a maximum of ten trustees.

A third of trustees each year will stand down and if they wish stand for re-election at the Annual General Meeting. When recruiting any new trustees, the Board pays regard to the requirement for any specialist skills needed.

Day to day management is provided through a management committee. Business, social care, financial and human resources skills are well represented on the management committee. In an effort to maintain a broad skill mix, members of the Board of Trustees are requested to provide an outline of their skills and, in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board.

### **Organisational structure**

The Board of Trustees meets as required and appoints sub committees as and when appropriate to address specific issues. A General Manager is appointed by the trustees to manage the day-to-day operations of the charity and to develop and implement longer term strategies as agreed by the Board. To facilitate effective operations the General Manager has delegated authority within terms of delegation approved by the trustees for operational matters; and, in turn, delegated authority is given to the approved committees to carry out their functions.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

06608568 (England and Wales)

### **Registered Charity number**

1125605

### **Registered office**

Stones Lane  
Cricklade  
Swindon  
Wiltshire  
SN6 6JW

### **Trustees**

N R Carter  
N J F Dye  
J Moran  
A Fisher  
D Booth  
D Lal

### **Company Secretary**

D Booth

Cricklade & District Community  
Association

Report of the Trustees  
for the Year Ended 31 March 2023

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Chris Vaughan  
Accountants  
195 Ermin Street  
Swindon  
Wiltshire  
SN3 4NA

Approved by order of the board of trustees on 19<sup>th</sup> September 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'N R Carter', with a long horizontal line extending to the right.

N R Carter - Trustee

Independent Examiner's Report to the Trustees of  
Cricklade & District Community  
Association

**Independent examiner's report to the trustees of Cricklade & 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 March 2023.

**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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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.



Christopher Vaughan  
Institute of Chartered Accountants in England and Wales  
Chris Vaughan  
Accountants  
195 Ermin Street  
Swindon  
Wiltshire  
SN3 4NA

31 July 2023

Cricklade & District Community  
Association

Statement of Financial Activities  
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	5,500	-	5,500	60,586
<b>Charitable activities</b>					
Recreational Facilities	5	259,904	-	259,904	232,905
Other trading activities	3	509,249	-	509,249	362,284
Investment income	4	<u>380</u>	<u>-</u>	<u>380</u>	<u>8</u>
<b>Total</b>		<u>775,033</u>	<u>-</u>	<u>775,033</u>	<u>655,783</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	77,950	-	77,950	32,784
<b>Charitable activities</b>					
Recreational Facilities	7	<u>696,870</u>	<u>7,400</u>	<u>704,270</u>	<u>510,470</u>
<b>Total</b>		<u>774,820</u>	<u>7,400</u>	<u>782,220</u>	<u>543,254</u>
<b>NET INCOME/(EXPENDITURE)</b>		213	(7,400)	(7,187)	112,529
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>213,123</u>	<u>62,900</u>	<u>276,023</u>	<u>163,494</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>213,336</u>	<u>55,500</u>	<u>268,836</u>	<u>276,023</u>

The notes form part of these financial statements

Cricklade & District Community  
Association

Balance Sheet  
31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	83,413	55,500	138,913	141,374
<b>CURRENT ASSETS</b>					
Stocks	14	8,150	-	8,150	5,264
Debtors	15	16,064	-	16,064	14,019
Cash at bank and in hand		<u>188,583</u>	<u>-</u>	<u>188,583</u>	<u>187,003</u>
		212,797	-	212,797	206,286
<b>CREDITORS</b>					
Amounts falling due within one year	16	(49,046)	-	(49,046)	(31,995)
		<u>163,751</u>	<u>-</u>	<u>163,751</u>	<u>174,291</u>
<b>NET CURRENT ASSETS</b>					
		247,164	55,500	302,664	315,665
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
<b>CREDITORS</b>					
Amounts falling due after more than one year	17	(33,828)	-	(33,828)	(39,642)
		<u>213,336</u>	<u>55,500</u>	<u>268,836</u>	<u>276,023</u>
<b>NET ASSETS</b>					
<b>FUNDS</b>					
Unrestricted funds	19			213,336	213,123
Restricted funds				<u>55,500</u>	<u>62,900</u>
<b>TOTAL FUNDS</b>					
				<u>268,836</u>	<u>276,023</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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.

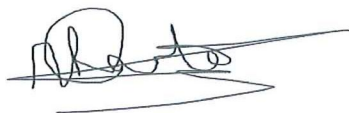
The notes form part of these financial statements

Cricklade & District Community  
Association

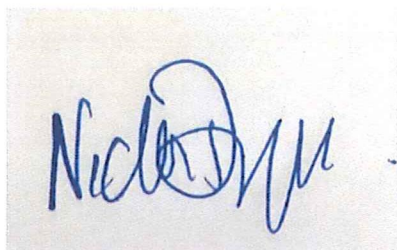
Balance Sheet - continued  
31 March 2023

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 19<sup>th</sup> September 2023 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'N R Carter', with a long horizontal line extending to the right.

N R Carter - Trustee

A handwritten signature in blue ink, appearing to be 'Nick Dye', with a large circular flourish.

N J F Dye - Trustee

Cricklade & District Community  
Association

Cash Flow Statement  
for the Year Ended 31 March 2023

	Notes	31.3.23 £	31.3.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	32,191	135,350
Interest paid		<u>(810)</u>	<u>(907)</u>
Net cash provided by operating activities		<u>31,381</u>	<u>134,443</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(24,367)	(46,413)
Interest received		<u>380</u>	<u>8</u>
Net cash used in investing activities		<u>(23,987)</u>	<u>(46,405)</u>
<b>Cash flows from financing activities</b>			
Loan repayments in year		<u>(5,814)</u>	<u>(4,718)</u>
Net cash used in financing activities		<u>(5,814)</u>	<u>(4,718)</u>
		<u>          </u>	<u>          </u>
<b>Change in cash and cash equivalents in the reporting period</b>		1,580	83,320
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>187,003</u>	<u>103,683</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>188,583</u>	<u>187,003</u>

The notes form part of these financial statements

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.23 £	31.3.22 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(7,187)	112,529
<b>Adjustments for:</b>		
Depreciation charges	26,828	26,267
Interest received	(380)	(8)
Interest paid	810	907
Increase in stocks	(2,886)	(848)
(Increase)/decrease in debtors	(2,045)	2,713
Increase/(decrease) in creditors	<u>17,051</u>	<u>(6,210)</u>
<b>Net cash provided by operations</b>	<u><u>32,191</u></u>	<u><u>135,350</u></u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.22 £	Cash flow £	At 31.3.23 £
<b>Net cash</b>			
Cash at bank and in hand	<u>187,003</u>	<u>1,580</u>	<u>188,583</u>
	<u>187,003</u>	<u>1,580</u>	<u>188,583</u>
<b>Debt</b>			
Debts falling due within 1 year	(5,640)	-	(5,640)
Debts falling due after 1 year	<u>(39,642)</u>	<u>5,814</u>	<u>(33,828)</u>
	<u>(45,282)</u>	<u>5,814</u>	<u>(39,468)</u>
<b>Total</b>	<u><u>141,721</u></u>	<u><u>7,394</u></u>	<u><u>149,115</u></u>

## **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.

### **Allocation and apportionment of costs**

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage.

### **Tangible fixed assets**

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

Fixtures and fittings	- 20% on cost
Leisure Equipment	- 15% on cost
Bar Equipment	- 20% on cost

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	31.3.23	31.3.22
	£	£
Grants	4,000	60,586
Wiltshire County Council	<u>1,500</u>	<u>-</u>
	<u>5,500</u>	<u>60,586</u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Other grants	<u>4,000</u>	<u>60,586</u>

**3. OTHER TRADING ACTIVITIES**

	31.3.23	31.3.22
	£	£
Bar and Coffee Bar sales	78,599	39,340
Activity sales and fees	<u>430,650</u>	<u>322,944</u>
	<u>509,249</u>	<u>362,284</u>

**4. INVESTMENT INCOME**

	31.3.23	31.3.22
	£	£
Deposit account interest	<u>380</u>	<u>8</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

		31.3.23	31.3.22
		£	£
Membership fees	Activity	239,639	216,029
Miscellaneous income	Recreational Facilities	<u>20,265</u>	<u>16,876</u>
	Recreational Facilities	<u>259,904</u>	<u>232,905</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**6. RAISING FUNDS**

**Raising donations and legacies**

	31.3.23	31.3.22
	£	£
Rates and water	747	518
Insurance	397	290
Light and heat	6,151	3,301
Repairs and renewals	1,846	1,548
Cleaning	1,471	870
Depreciation	<u>10</u>	<u>14</u>
	<u>10,622</u>	<u>6,541</u>

**Other trading activities**

	31.3.23	31.3.22
	£	£
Purchases	48,026	22,425
Staff costs	<u>19,302</u>	<u>3,818</u>
	<u>67,328</u>	<u>26,243</u>

Aggregate amounts	<u>77,950</u>	<u>32,784</u>
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**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 8) £	Totals £
Recreational Facilities	<u>679,802</u>	<u>24,468</u>	<u>704,270</u>

**8. SUPPORT COSTS**

	Management £	Finance £	Totals £
Recreational Facilities	<u>13,492</u>	<u>10,976</u>	<u>24,468</u>

**9. NET INCOME/(EXPENDITURE)**

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

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	<u>26,828</u>	<u>26,267</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**11. STAFF COSTS**

	31.3.23 £	31.3.22 £
Wages and salaries	<u>446,089</u>	<u>332,298</u>
	<u>446,089</u>	<u>332,298</u>

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

	31.3.23	31.3.22
Activities	28	20
Management	<u>3</u>	<u>3</u>
	<u>31</u>	<u>23</u>

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

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	60,586	-	60,586
<b>Charitable activities</b>			
Recreational Facilities	232,905	-	232,905
Other trading activities	362,284	-	362,284
Investment income	<u>8</u>	<u>-</u>	<u>8</u>
<b>Total</b>	<u>655,783</u>	<u>-</u>	<u>655,783</u>
<b>EXPENDITURE ON</b>			
Raising funds	32,784	-	32,784
<b>Charitable activities</b>			
Recreational Facilities	<u>503,070</u>	<u>7,400</u>	<u>510,470</u>
<b>Total</b>	<u>535,854</u>	<u>7,400</u>	<u>543,254</u>
<b>NET INCOME/(EXPENDITURE)</b>	119,929	(7,400)	112,529
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	93,194	70,300	163,494

<b>12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>				
		Unrestricted fund £	Restricted fund £	Total funds £
		_____	_____	_____
	<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>213,123</u>	<u>62,900</u>	<u>276,023</u>
<b>13. TANGIBLE FIXED ASSETS</b>				
	Fixtures and fittings £	Leisure Equipment £	Bar Equipment £	Totals £
<b>COST</b>				
At 1 April 2022	28,563	190,471	1,357	220,391
Additions	<u>5,094</u>	<u>19,273</u>	-	<u>24,367</u>
At 31 March 2023	<u>33,657</u>	<u>209,744</u>	<u>1,357</u>	<u>244,758</u>
<b>DEPRECIATION</b>				
At 1 April 2022	6,094	72,538	385	79,017
Charge for year	<u>5,903</u>	<u>20,730</u>	<u>195</u>	<u>26,828</u>
At 31 March 2023	<u>11,997</u>	<u>93,268</u>	<u>580</u>	<u>105,845</u>
<b>NET BOOK VALUE</b>				
At 31 March 2023	<u>21,660</u>	<u>116,476</u>	<u>777</u>	<u>138,913</u>
At 31 March 2022	<u>22,469</u>	<u>117,933</u>	<u>972</u>	<u>141,374</u>
<b>14. STOCKS</b>				
			31.3.23 £	31.3.22 £
Stocks			<u>8,150</u>	<u>5,264</u>
<b>15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
			31.3.23 £	31.3.22 £
Trade debtors			12,637	14,019
Prepayments			<u>3,427</u>	-
			<u>16,064</u>	<u>14,019</u>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Other loans (see note 18)	5,640	5,640
Trade creditors	33,343	22,714
Social security and other taxes	9,855	3,447
Accruals and deferred income	<u>208</u>	<u>194</u>
	<u>49,046</u>	<u>31,995</u>

**17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.23	31.3.22
	£	£
Other loans (see note 18)	<u>33,828</u>	<u>39,642</u>

**18. LOANS**

An analysis of the maturity of loans is given below:

	31.3.23	31.3.22
	£	£
Amounts falling due within one year on demand:		
Lloyds Bank - Government Bounce Back Loan	<u>5,640</u>	<u>5,640</u>
Amounts falling between one and two years:		
Lloyds Bank - Government Bounce Back Loan	<u>11,280</u>	<u>5,640</u>
Amounts falling due between two and five years:		
Lloyd's Bank - Government Bounce Back Loan	<u>22,548</u>	<u>16,920</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Lloyds Bank - Government Bounce Back Loan	-	17,082

**19. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	213,123	213	213,336
<b>Restricted funds</b>			
Gym Kit	62,900	(7,400)	55,500
	<u>276,023</u>	<u>(7,187)</u>	<u>268,836</u>
<b>TOTAL FUNDS</b>			

**19. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	775,033	(774,820)	213
<b>Restricted funds</b>			
Gym Kit	-	(7,400)	(7,400)
	<u>775,033</u>	<u>(782,220)</u>	<u>(7,187)</u>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	93,194	119,929	213,123
<b>Restricted funds</b>			
Gym Kit	70,300	(7,400)	62,900
	<u>163,494</u>	<u>112,529</u>	<u>276,023</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	655,783	(535,854)	119,929
<b>Restricted funds</b>			
Gym Kit	-	(7,400)	(7,400)
	<u>655,783</u>	<u>(543,254)</u>	<u>112,529</u>

**19. MOVEMENT IN FUNDS - continued**

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	93,194	120,142	213,336
<b>Restricted funds</b>			
Gym Kit	70,300	(14,800)	55,500
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>163,494</u>	<u>105,342</u>	<u>268,836</u>

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 £
<b>Unrestricted funds</b>			
General fund	1,430,816	(1,310,674)	120,142
<b>Restricted funds</b>			
Gym Kit	-	(14,800)	(14,800)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,430,816</u>	<u>(1,325,474)</u>	<u>105,342</u>

**20. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**21. RESTRICTED FUNDS**

Gym Kit  
Funding provided in the form of grants for gymnasium equipment.

Cricklade & District Community  
Association

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	4,000	60,586
Wiltshire County Council	<u>1,500</u>	<u>-</u>
	5,500	60,586
<b>Other trading activities</b>		
Bar and Coffee Bar sales	78,599	39,340
Activity sales and fees	<u>430,650</u>	<u>322,944</u>
	509,249	362,284
<b>Investment income</b>		
Deposit account interest	380	8
<b>Charitable activities</b>		
Membership fees	239,639	216,029
Miscellaneous income	<u>20,265</u>	<u>16,876</u>
	<u>259,904</u>	<u>232,905</u>
<b>Total incoming resources</b>	<b>775,033</b>	<b>655,783</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rates and water	747	518
Insurance	397	290
Light and heat	6,151	3,301
Repairs and renewals	1,846	1,548
Cleaning	1,471	870
Depreciation of tangible fixed assets	<u>10</u>	<u>14</u>
	10,622	6,541
<b>Other trading activities</b>		
Bar and Coffee shop purchases	48,026	22,425
Wages	<u>19,302</u>	<u>3,818</u>
	67,328	26,243
<b>Charitable activities</b>		
Wages	426,787	328,480
Rates and water	14,194	9,849
Insurance	7,545	5,507
Light and heat	116,875	62,711
Carried forward	<u>565,401</u>	<u>406,547</u>

This page does not form part of the statutory financial statements

Cricklade & District Community  
Association

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
<b>Charitable activities</b>		
Brought forward	565,401	406,547
Advertising	879	859
Sundries	22,673	10,036
Repairs and renewals	35,081	29,415
Travelling	199	61
Cleaning	27,941	16,522
Depreciation of tangible fixed assets	26,818	26,253
Interest payable	<u>810</u>	<u>907</u>
	679,802	490,600
<b>Support costs</b>		
<b>Management</b>		
Telephone	665	964
Postage and stationery	2,260	1,503
Computer expenses	5,067	4,384
Legal and Professional fees	<u>5,500</u>	<u>4,041</u>
	13,492	10,892
<b>Finance</b>		
Bank charges	10,976	7,358
<b>Governance costs</b>		
Accountancy and legal fees	<u>-</u>	<u>1,620</u>
Total resources expended	<u>782,220</u>	<u>543,254</u>
<b>Net (expenditure)/income</b>	<u>(7,187)</u>	<u>112,529</u>

This page does not form part of the statutory financial statements

**CRICKLADE AND DISTRICT COMMUNITY ASSOCIATION**

England & Wales - Charity number 1125605

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# Accounts

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REGISTERED COMPANY NUMBER: 06608568 (England and Wales)  
REGISTERED CHARITY NUMBER: 1125605

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2022  
for  
Cricklade & District Community  
Association

Chris Vaughan  
Accountants  
195 Ermin Street  
Swindon  
Wiltshire  
SN3 4NA

Cricklade & District Community  
Association

Contents of the Financial Statements  
for the Year Ended 31 March 2022

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Cash Flow Statement	10
Notes to the Cash Flow Statement	11
Notes to the Financial Statements	12 to 19
Detailed Statement of Financial Activities	20 to 21

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 March 2022. 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**

Cricklade & District Community Association provides sports and recreational facilities to residents in Cricklade and the surrounding area.

The objectives of the charity are to:

- To promote the benefit of the inhabitants of Cricklade (in the County of Wiltshire) and the neighbourhood (hereinafter called "the area of benefit") without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations, and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare and for the advancement of amateur sport, recreation, and leisure time occupations with the object of improving the conditions of life for the said inhabitants.
- To maintain a community centre (hereinafter called "the centre") and to maintain and manage, or to co-operate with any local statutory authority in the maintenance and management of, such a centre for activities promoted by the Association and its constituent bodies in furtherance of the above objects.

### **Public benefit**

In planning our activities for the period, we kept in mind the Charity Commission guidance on public benefit at our trustee meetings.

The leisure centre offers a wide range of facilities and leisure activities for persons of all ages, gender, faith backgrounds etc and there are no restrictions whatever whereby any members of the public are excluded from enjoying those facilities except where any potential users of the facilities engage in any form of disruptive or unreasonable behaviour. Our tariffs are set at levels which are affordable to the whole community, and we welcome all potential users of the centre. We believe that our philosophy of openness to all enriches everyone through the sharing of skills and aptitudes and through the general social interaction available at the centre.

### **Accounting Periods**

The company was incorporated on 2nd June 2008, although the control of the company did not pass from the previous group to the new Trustees until 1st October 2008. These accounts reflect the fourteenth full year of records as a Charity, from April 1st 2021 until March 31st 2022.

### **Property**

Cricklade Town Council now own Cricklade Leisure Centre and a new lease between Cricklade & District Community Association is in operation. As part of the refurbishment by Wiltshire Council, and as part of the transfer of ownership from Wiltshire Council to Cricklade Town Council, Wiltshire Council provided a sum of circa £450,000 for the benefit of maintenance and capital developments at the leisure centre.

The first major element committed, is an amount of up to £150,000 to be spent on refurbishment of the car park at the centre in August 2022.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Cricklade is a thriving and growing community in North Wiltshire. Following threat of closure in late 2006, the local community created an action group, KLIC, and set about a campaign, and creating a business plan to take over the centre and ensure its future viability and hence availability

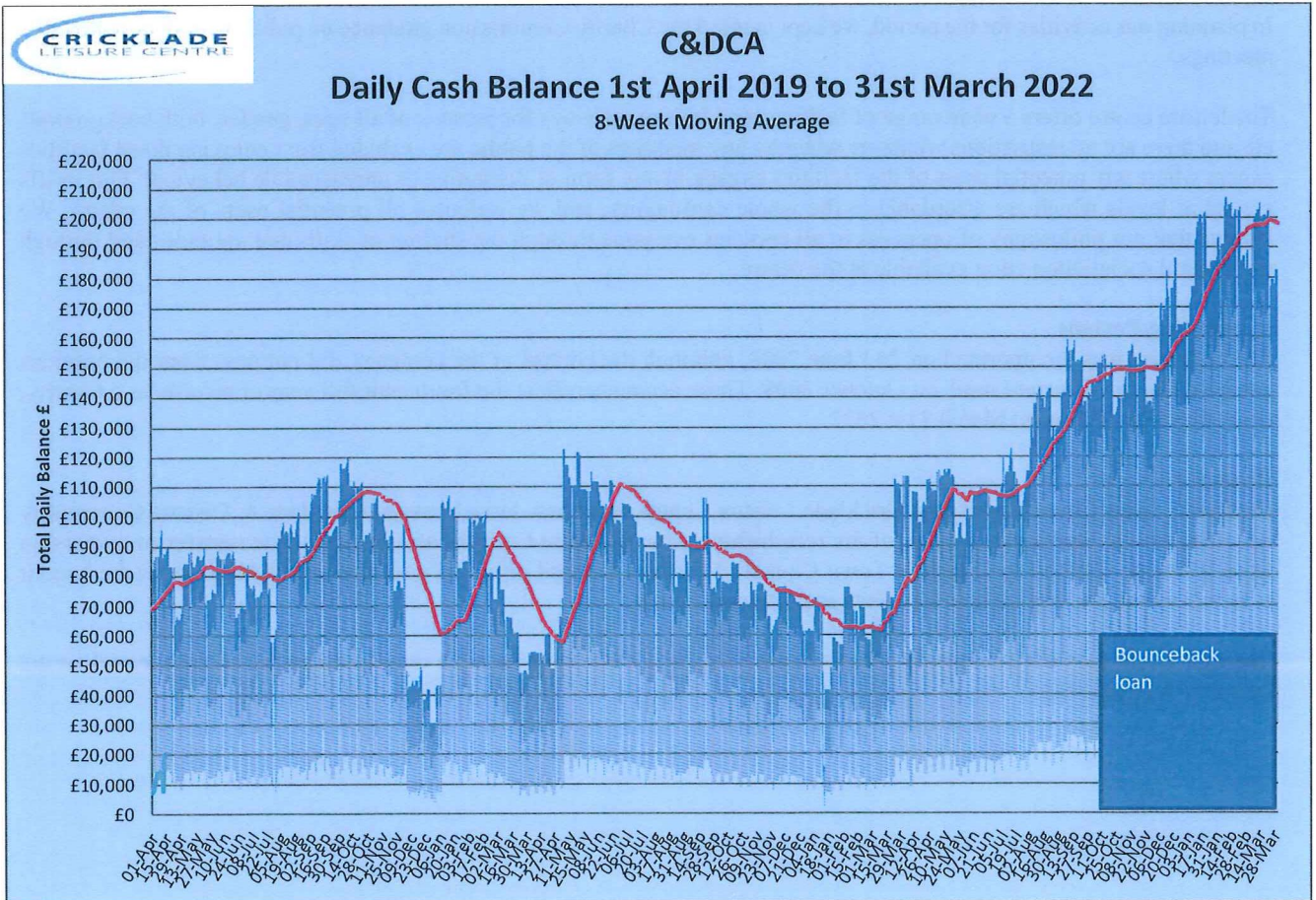
We have now completed our fifteenth year (14 years as a company) and thanks to the efforts of the local population and volunteers and to grants from the Local County and Town Council, the Cricklade Leisure Centre has flourished. In June 2008 we succeeded in registering as a charitable limited company - and have a skilled range of directors and trustees to support the running and future direction of the centre. On 1st October 2008 the assets and liabilities of Cricklade & District Community Association were transferred to the charitable company.

During this financial year, we have had two major events that have affected the financial results for this year and will affect the year in 2022/23:

- The Covid crisis started to ease in 2021/22 – with fully opening centres and no restrictions from July 2021.
- The redevelopment allowed us to open fully in July 2021 offering full services, which showed an immediate improvement in membership results from that date.

**Cash**

The charity's excess funds have historically been held in a Reserve Account with the charity's bankers. The nature of the current interest rates is that income from interest is de minimis. However, we monitor the cash balances on a daily basis. The daily overall cash balance for the last few financial years is below. Our cash balance was maintained through covid, and since full reopening has improved consistently through the additional membership income we have attracted.



**FINANCIAL REVIEW**

**Financial position**

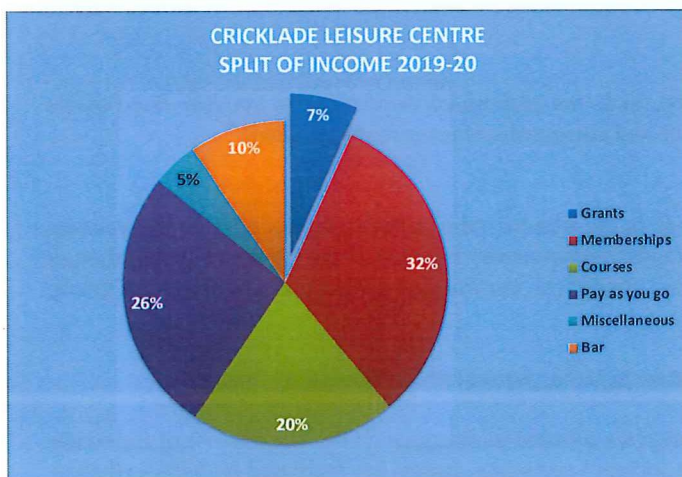
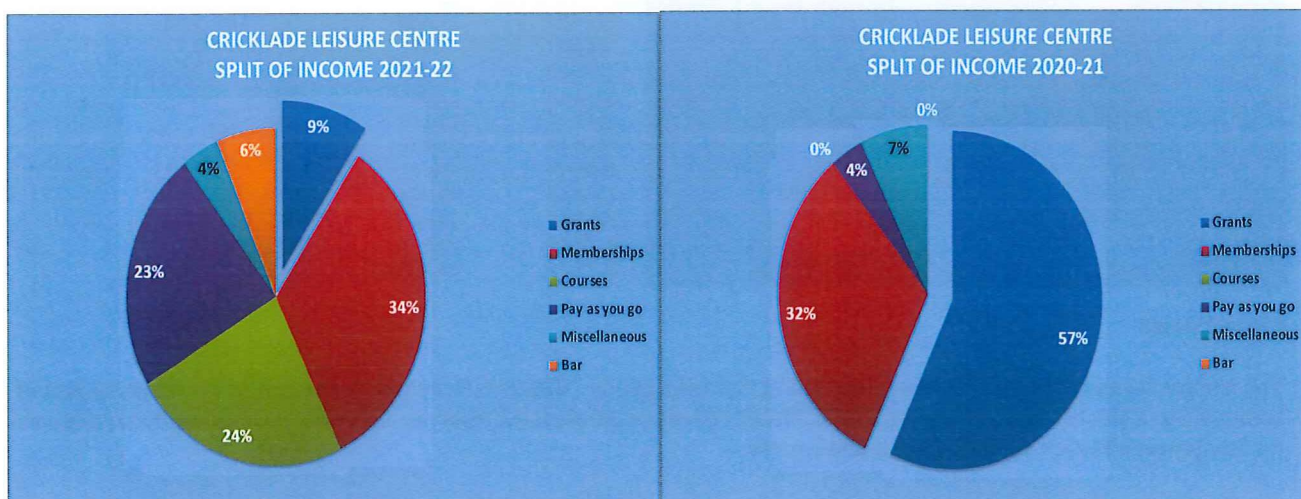
These accounts reflect the records and accounts for the 12-month period ending 31st March 2022. This year (first quarter) has been partially distorted by covid, whilst 2020/21 was completely distorted by covid fi and therefore comparisons with the previous year is not realistic.

The centre posted a healthy surplus for 2021/22 with £112,529 (£61,269 in 2021/21). This was driven by a large increase in monthly membership income – from July 2021.

**Income**

The total incoming resources for the period ended 31st March 2022 amounted to £655,783 (£364,239 in 2020/21). For 2020/21 we were reliant on covid grants to get us through the year as can be seen with the comparison of income splits below.

Whilst we did receive grants (mainly covid) in 2021/22 – the reliance tailed off during the year and will continue to drop in 2022.23.



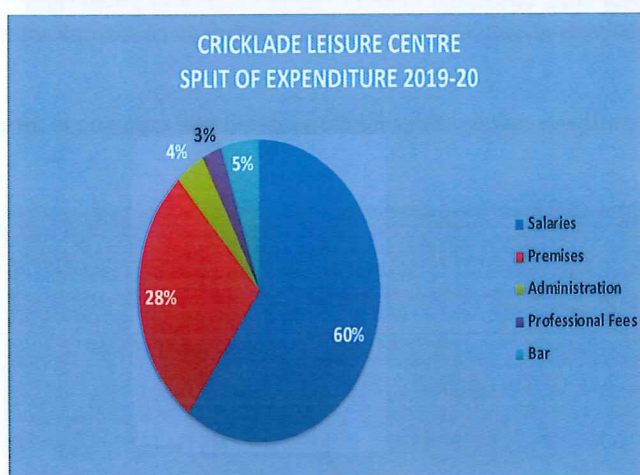
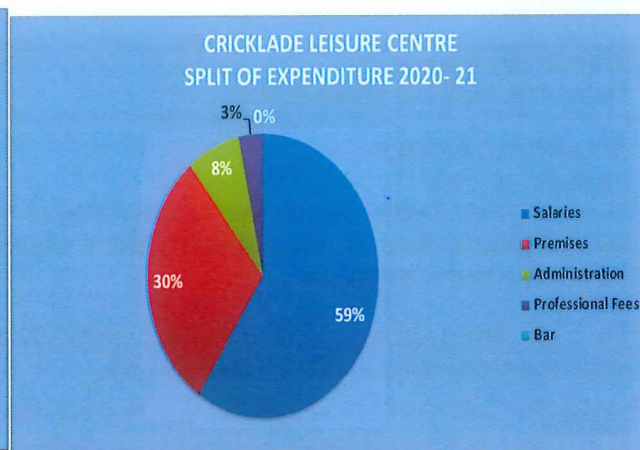
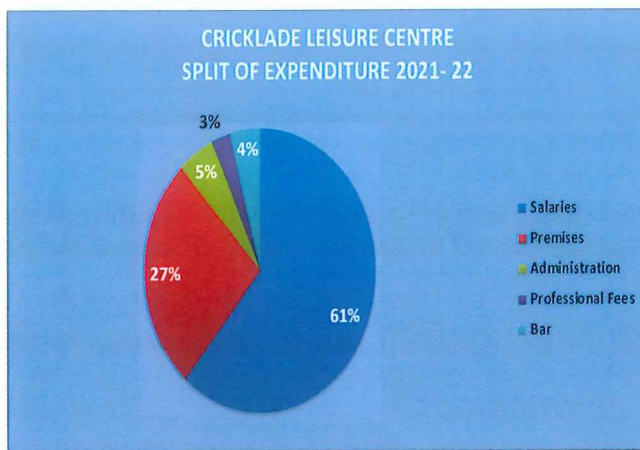
	AVERAGE
2010/11	7,468
2011/12	8,200
2012/13	9,684
2013/14	11,579
2014/15	12,342
2015/16	13,927
2016/17	12,618
2017/18	12,529
2018/19	14,200
2019/20	13,929
2020/21	7,790
2021/22	18,002

A better comparison is with 2019/20 – prior to covid – we are almost back to a normal distribution.

A key success factor for us is membership income which despite a slow first quarter, shows a great annual average for 2021/22.

**Expenditure**

Total expenditure during the period amounted to £543,254 (£302,970 in 2020/21). This consisted mainly of the cost of staffing – and that has been consistent over the last few years.



Staffing is the largest part of our expenditure – covid having distorted the last few years.

	AVERAGE MONTHLY PAY £	ANNUAL INCREASE	
2021-22	21,660		PART COVI
2020-21	14,726		COVID
2019-20	23,233	1%	
2018-19	23,049	1%	
2017-18	22,856	2%	
2016-17	22,430	14%	
2015-16	19,697	-1%	
2014-15	19,804	1%	
2013-14	19,662	-6%	
2012-13	20,916	10%	
2011-12	18,958		

### Consolidated

The surplus for the period amounted to with £112,529 (£61,269 in 2020/21). Net assets at the end of the financial period amounted to £213,123 (£93,194 at the end of 2020/21), held in unrestricted reserves - and with specific equipment grants for equipment a further £62,900 in restricted grants.

The position for the centre is that in financial terms, we have experience of keeping to budget and are confident the centre will continue to thrive post development, and post covid.

### Reserves policy

The trustees aim towards a position whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be sufficient to cover between three and six months of resources expended.

### FUTURE PLANS

The trustees aim to continue to consolidate the progress made in the first period of activity by building up the existing business, publicising the Association's services and seeking to provide improved facilities to the leisure centre. Although this may prove to be increasingly difficult in current economic conditions, the trustees remain positive about the future, challenging though it will be.

Our new plan for 2022/23, will build on the success achieved in 2021/22, particularly in driving up income.

With many costs being fixed or semi fixed, additional income gives substantial marginal gains. The success of the centre over the last 10 years has been demonstrated by the fact that income, excluding grants, has increased by 64% - whereas expenditure has only increased by 16% in the same period.

### 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

Cricklade & District Community  
Association

Report of the Trustees  
for the Year Ended 31 March 2022

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.

Cricklade & District Community Association is a charity, established on 26th August 2008. It became a charitable company, limited by guarantee on the 2nd of June 2008. The charitable company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company and is governed under its Articles of Association.

Members support the aims of the organisation and are invited to the Annual General Meeting. Members elect the trustees or members of the management committee, and these individuals are also company directors. In the event of the charitable company being wound up, members are required to contribute an amount not exceeding £10. As at 31st March 2022 there were 78 members.

**Recruitment and appointment of new trustees**

The directors of the charitable company are also charity trustees for the purposes of charity law and, under the company's Articles, are known as trustees.

As set out in the Articles of Association the Board of Trustees should consist of a minimum of three and a maximum of ten trustees.

A third of trustees each year will stand down and if they wish stand for re-election at the Annual General Meeting. When recruiting any new trustees, the Board pays regard to the requirement for any specialist skills needed.

Day to day management is provided through a management committee. Business, social care, financial and human resources skills are well represented on the management committee. In an effort to maintain a broad skill mix, members of the Board of Trustees are requested to provide an outline of their skills and, in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board.

**Organisational structure**

The Board of Trustees meets as required and appoints sub committees as and when appropriate to address specific issues. A General Manager is appointed by the trustees to manage the day-to-day operations of the charity and to develop and implement longer term strategies as agreed by the Board. To facilitate effective operations the General Manager has delegated authority within terms of delegation approved by the trustees for operational matters; and, in turn, delegated authority is given to the approved committees to carry out their functions.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
06608568 (England and Wales)

**Registered Charity number**  
1125605

**Registered office**

Stones Lane  
Cricklade  
Swindon  
Wiltshire  
SN6 6JW

**Trustees**

N R Carter  
N J F Dye  
J Moran  
A Fisher  
D Lal  
D Booth

**Company Secretary**

D Booth

Cricklade & District Community  
Association

Report of the Trustees  
for the Year Ended 31 March 2022

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Chris Vaughan  
Accountants  
195 Ermin Street  
Swindon  
Wiltshire  
SN3 4NA

Approved by order of the board of trustees on 27<sup>th</sup> September 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'N R Carter', with a long horizontal line extending to the right.

N R Carter - Trustee

**Independent examiner's report to the trustees of Cricklade & 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 March 2022.

**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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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.



Christopher Vaughan  
Institute of Chartered Accountants in England and Wales  
Chris Vaughan  
Accountants  
195 Ermin Street  
Swindon  
Wiltshire  
SN3 4NA

Cricklade & District Community  
Association

Statement of Financial Activities  
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	60,586	-	60,586	239,195
<b>Charitable activities</b>	5				
Recreational Facilities		232,905	-	232,905	114,081
Other trading activities	3	362,284	-	362,284	10,949
Investment income	4	<u>8</u>	<u>-</u>	<u>8</u>	<u>14</u>
<b>Total</b>		655,783	-	655,783	364,239
<b>EXPENDITURE ON</b>					
Raising funds	6	32,784	-	32,784	7,378
<b>Charitable activities</b>	7				
Recreational Facilities		503,070	7,400	510,470	279,181
Other		<u>-</u>	<u>-</u>	<u>-</u>	<u>16,411</u>
<b>Total</b>		535,854	7,400	543,254	302,970
<b>NET INCOME/(EXPENDITURE)</b>		119,929	(7,400)	112,529	61,269
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		93,194	70,300	163,494	102,225
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>213,123</u>	<u>62,900</u>	<u>276,023</u>	<u>163,494</u>

The notes form part of these financial statements

Cricklade & District Community  
Association

Balance Sheet  
31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	78,474	62,900	141,374	121,228
<b>CURRENT ASSETS</b>					
Stocks	14	5,264	-	5,264	4,416
Debtors	15	14,019	-	14,019	16,732
Cash at bank and in hand		<u>187,003</u>	<u>-</u>	<u>187,003</u>	<u>103,683</u>
		206,286	-	206,286	124,831
<b>CREDITORS</b>					
Amounts falling due within one year	16	(31,995)	-	(31,995)	(36,422)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		<u>174,291</u>	<u>-</u>	<u>174,291</u>	<u>88,409</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		252,765	62,900	315,665	209,637
<b>CREDITORS</b>					
Amounts falling due after more than one year	17	(39,642)	-	(39,642)	(46,143)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET ASSETS</b>		<u>213,123</u>	<u>62,900</u>	<u>276,023</u>	<u>163,494</u>
<b>FUNDS</b>					
	19				
Unrestricted funds				213,123	93,194
Restricted funds				<u>62,900</u>	<u>70,300</u>
<b>TOTAL FUNDS</b>				<u>276,023</u>	<u>163,494</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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.

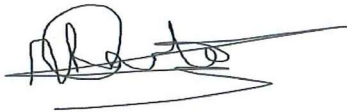
The notes form part of these financial statements

Cricklade & District Community  
Association

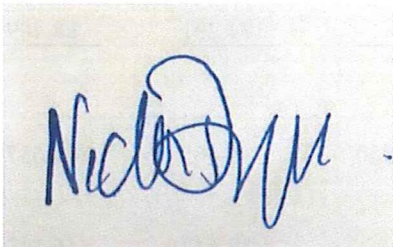
Balance Sheet - continued  
31 March 2022

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 27<sup>th</sup> September 2022 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'N R Carter', with a long horizontal line extending to the right.

N R Carter - Trustee

A handwritten signature in blue ink, appearing to read 'Nick Dye', with a long horizontal line extending to the right.

N J F Dye - Trustee

The notes form part of these financial statements

Cricklade & District Community  
Association

Cash Flow Statement  
for the Year Ended 31 March 2022

	Notes	31.3.22 £	31.3.21 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	135,350	116,308
Interest paid		<u>(907)</u>	<u>-</u>
Net cash provided by operating activities		<u>134,443</u>	<u>116,308</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(46,413)	(108,195)
Sale of tangible fixed assets		-	(436)
Interest received		<u>8</u>	<u>14</u>
Net cash used in investing activities		<u>(46,405)</u>	<u>(108,617)</u>
<b>Cash flows from financing activities</b>			
New loans in year		-	50,000
Loan repayments in year		<u>(4,718)</u>	<u>-</u>
Net cash (used in)/provided by financing activities		<u>(4,718)</u>	<u>50,000</u>
		<u>          </u>	<u>          </u>
<b>Change in cash and cash equivalents in the reporting period</b>		83,320	57,691
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>103,683</u>	<u>45,992</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>187,003</u></u>	<u><u>103,683</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement  
for the Year Ended 31 March 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING  
ACTIVITIES

	31.3.22	31.3.21
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	112,529	61,269
<b>Adjustments for:</b>		
Depreciation charges	26,267	8,113
Loss on disposal of fixed assets	-	21,507
Interest received	(8)	(14)
Interest paid	907	-
(Increase)/decrease in stocks	(848)	3,096
Decrease/(increase) in debtors	2,713	(252)
(Decrease)/increase in creditors	<u>(6,210)</u>	<u>22,589</u>
<b>Net cash provided by operations</b>	<u>135,350</u>	<u>116,308</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	<u>103,683</u>	<u>83,320</u>	<u>187,003</u>
	<u>103,683</u>	<u>83,320</u>	<u>187,003</u>
<b>Debt</b>			
Debts falling due within 1 year	(3,857)	(1,783)	(5,640)
Debts falling due after 1 year	<u>(46,143)</u>	<u>6,501</u>	<u>(39,642)</u>
	<u>(50,000)</u>	<u>4,718</u>	<u>(45,282)</u>
<b>Total</b>	<u>53,683</u>	<u>88,038</u>	<u>141,721</u>

## 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.

### **Allocation and apportionment of costs**

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage.

### **Tangible fixed assets**

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

Fixtures and fittings	- 20% on cost
Leisure Equipment	- 15% on cost
Bar Equipment	- 20% on cost

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

<b>2. DONATIONS AND LEGACIES</b>		31.3.22	31.3.21
		£	£
Grants		60,586	204,195
Wiltshire County Council		-	35,000
		<u>60,586</u>	<u>239,195</u>
Grants received, included in the above, are as follows:			
		31.3.22	31.3.21
		£	£
Other grants		<u>60,586</u>	<u>204,195</u>
<b>3. OTHER TRADING ACTIVITIES</b>		31.3.22	31.3.21
		£	£
Bar and Coffee Bar sales		39,340	-
Activity sales and fees		<u>322,944</u>	<u>10,949</u>
		<u>362,284</u>	<u>10,949</u>
<b>4. INVESTMENT INCOME</b>		31.3.22	31.3.21
		£	£
Deposit account interest		<u>8</u>	<u>14</u>
<b>5. INCOME FROM CHARITABLE ACTIVITIES</b>		31.3.22	31.3.21
		£	£
Membership fees	Activity	216,029	88,900
	Recreational Facilities		
Miscellaneous income	Recreational Facilities	<u>16,876</u>	<u>25,181</u>
		<u>232,905</u>	<u>114,081</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

6. RAISING FUNDS

Raising donations and legacies

	31.3.22	31.3.21
	£	£
Rates and water	518	328
Insurance	290	258
Light and heat	3,301	863
Repairs and renewals	1,548	537
Cleaning	870	312
Depreciation	<u>14</u>	<u>6</u>
	<u>6,541</u>	<u>2,304</u>

Other trading activities

	31.3.22	31.3.21
	£	£
Purchases	22,425	-
Staff costs	<u>3,818</u>	<u>5,074</u>
	<u>26,243</u>	<u>5,074</u>

Aggregate amounts

<u>32,784</u>	<u>7,378</u>
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7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Recreational Facilities	<u>490,600</u>	<u>19,870</u>	<u>510,470</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Recreational Facilities	<u>10,892</u>	<u>7,358</u>	<u>1,620</u>	<u>19,870</u>

9. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	26,267	8,113
Deficit on disposal of fixed assets	<u>-</u>	<u>21,507</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**11. STAFF COSTS**

	31.3.22	31.3.21
	£	£
Wages and salaries	<u>332,298</u>	<u>180,576</u>
	<u>332,298</u>	<u>180,576</u>

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

	31.3.22	31.3.21
Activities	20	14
Management	<u>3</u>	<u>2</u>
	<u>23</u>	<u>16</u>

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

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	165,195	74,000	239,195
<b>Charitable activities</b>			
Recreational Facilities	114,081	-	114,081
Other trading activities	10,949	-	10,949
Investment income	<u>14</u>	<u>-</u>	<u>14</u>
<b>Total</b>	290,239	74,000	364,239
<b>EXPENDITURE ON</b>			
Raising funds	7,378	-	7,378
<b>Charitable activities</b>			
Recreational Facilities	275,481	3,700	279,181
Other	<u>16,411</u>	<u>-</u>	<u>16,411</u>
<b>Total</b>	<u>299,270</u>	<u>3,700</u>	<u>302,970</u>
<b>NET INCOME/(EXPENDITURE)</b>	(9,031)	70,300	61,269

<b>12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>				
	Unrestricted fund £	Restricted fund £	Total funds £	
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	102,225	-		102,225
	<u>          </u>	<u>          </u>		<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>93,194</u>	<u>70,300</u>		<u>163,494</u>
<b>13. TANGIBLE FIXED ASSETS</b>				
	Fixtures and fittings £	Leisure Equipment £	Bar Equipment £	Totals £
<b>COST</b>				
At 1 April 2021	21,208	151,413	1,357	173,978
Additions	<u>7,355</u>	<u>39,058</u>	<u>-</u>	<u>46,413</u>
At 31 March 2022	<u>28,563</u>	<u>190,471</u>	<u>1,357</u>	<u>220,391</u>
<b>DEPRECIATION</b>				
At 1 April 2021	956	51,681	113	52,750
Charge for year	<u>5,138</u>	<u>20,857</u>	<u>272</u>	<u>26,267</u>
At 31 March 2022	<u>6,094</u>	<u>72,538</u>	<u>385</u>	<u>79,017</u>
<b>NET BOOK VALUE</b>				
At 31 March 2022	<u>22,469</u>	<u>117,933</u>	<u>972</u>	<u>141,374</u>
At 31 March 2021	<u>20,252</u>	<u>99,732</u>	<u>1,244</u>	<u>121,228</u>
<b>14. STOCKS</b>				
Stocks			31.3.22 £ <u>5,264</u>	31.3.21 £ <u>4,416</u>
<b>15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
Trade debtors			31.3.22 £ <u>14,019</u>	31.3.21 £ <u>16,732</u>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Other loans (see note 18)	5,640	3,857
Trade creditors	22,714	5,209
Social security and other taxes	3,447	1,675
Accruals and deferred income	<u>194</u>	<u>25,681</u>
	<u>31,995</u>	<u>36,422</u>

**17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.22	31.3.21
	£	£
Other loans (see note 18)	<u>39,642</u>	<u>46,143</u>

**18. LOANS**

An analysis of the maturity of loans is given below:

	31.3.22	31.3.21
	£	£
Amounts falling due within one year on demand:		
Lloyds Bank – Government BounceBack Loan	<u>5,640</u>	<u>3,857</u>
Amounts falling between one and two years:		
Lloyds Bank – Government BounceBack Loan	<u>5,640</u>	<u>5,053</u>
Amounts falling due between two and five years:		
Lloyds Bank – Government BounceBack Loan	<u>16,920</u>	<u>15,346</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Lloyds Bank – Government BounceBack Loan	17,082	25,744

**19. MOVEMENT IN FUNDS**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	93,194	119,929	213,123
<b>Restricted funds</b>			
Gym Kit	70,300	(7,400)	62,900
	<u>163,494</u>	<u>112,529</u>	<u>276,023</u>
<b>TOTAL FUNDS</b>			

**19. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	655,783	(535,854)	119,929
<b>Restricted funds</b>			
Gym Kit	-	(7,400)	(7,400)
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u>655,783</u>	<u>(543,254)</u>	<u>112,529</u>

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	102,225	(9,031)	93,194
<b>Restricted funds</b>			
Gym Kit	-	70,300	70,300
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u>102,225</u>	<u>61,269</u>	<u>163,494</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	290,239	(299,270)	(9,031)
<b>Restricted funds</b>			
Gym Kit	74,000	(3,700)	70,300
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u>364,239</u>	<u>(302,970)</u>	<u>61,269</u>

**19. MOVEMENT IN FUNDS - continued**

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	102,225	110,898	213,123
<b>Restricted funds</b>			
Gym Kit	-	62,900	62,900
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>102,225</u>	<u>173,798</u>	<u>276,023</u>

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 £
<b>Unrestricted funds</b>			
General fund	946,022	(835,124)	110,898
<b>Restricted funds</b>			
Gym Kit	74,000	(11,100)	62,900
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,020,022</u>	<u>(846,224)</u>	<u>173,798</u>

**20. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**21. RESTRICTED FUNDS**

Gym Kit  
Funding provided in the form of grants for gymnasium equipment.

Cricklade & District Community  
Association

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	60,586	204,195
Wiltshire County Council	<u>-</u>	<u>35,000</u>
	60,586	239,195
<b>Other trading activities</b>		
Bar and Coffee Bar sales	39,340	-
Activity sales and fees	<u>322,944</u>	<u>10,949</u>
	362,284	10,949
<b>Investment income</b>		
Deposit account interest	8	14
<b>Charitable activities</b>		
Membership fees	216,029	88,900
Miscellaneous income	<u>16,876</u>	<u>25,181</u>
	<u>232,905</u>	<u>114,081</u>
<b>Total incoming resources</b>	655,783	364,239
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rates and water	518	328
Insurance	290	258
Light and heat	3,301	863
Repairs and renewals	1,548	537
Cleaning	870	312
Depreciation of tangible fixed assets	<u>14</u>	<u>6</u>
	6,541	2,304
<b>Other trading activities</b>		
Bar and Coffee shop purchases	22,425	-
Wages	<u>3,818</u>	<u>5,074</u>
	26,243	5,074
<b>Charitable activities</b>		
Wages	328,480	175,502
Rates and water	9,849	6,222
Insurance	5,507	4,896
Light and heat	62,711	16,392
Carried forward	406,547	203,012

This page does not form part of the statutory financial statements

Cricklade & District Community  
Association

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
<b>Charitable activities</b>		
Brought forward	406,547	203,012
Advertising	859	-
Sundries	10,036	12,206
Repairs and renewals	29,415	13,032
Travelling	61	75
Cleaning	16,522	5,934
Depreciation of tangible fixed assets	26,253	8,107
Loss on sale of tangible fixed assets	-	21,507
Interest payable	907	-
	<u>490,600</u>	<u>263,873</u>
<b>Other</b>		
Temporary Gym costs	-	16,411
<b>Support costs</b>		
<b>Management</b>		
Telephone	964	2,539
Postage and stationery	1,503	721
Computer expenses	4,384	4,740
Legal and Professional fees	4,041	3,230
	<u>10,892</u>	<u>11,230</u>
<b>Finance</b>		
Bank charges	7,358	2,548
<b>Governance costs</b>		
Accountancy and legal fees	1,620	1,530
Total resources expended	<u>543,254</u>	<u>302,970</u>
<b>Net income</b>	<u>112,529</u>	<u>61,269</u>

This page does not form part of the statutory financial statements

**CRICKLADE AND DISTRICT COMMUNITY ASSOCIATION**

England & Wales - Charity number 1125605

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# Accounts

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**REGISTERED COMPANY NUMBER: 06608568 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1125605**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
Cricklade & District Community  
Association

Chris Vaughan  
Accountants  
195 Ermin Street  
Swindon  
Wiltshire  
SN3 4NA

Cricklade & District Community  
Association

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for the Year Ended 31 March 2021

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Cricklade & District Community Association

Report of the Trustees  
for the Year Ended 31 March 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 March 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**

Cricklade & District Community Association provides sports and recreational facilities to residents in Cricklade and the surrounding area.

The objectives of the charity are to:

- To promote the benefit of the inhabitants of Cricklade (in the County of Wiltshire) and the neighbourhood (hereinafter called "the area of benefit") without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare and for the advancement of amateur sport, recreation and leisure time occupations with the object of improving the conditions of life for the said inhabitants.
- To maintain a community centre (hereinafter called "the centre") and to maintain and manage, or to co-operate with any local statutory authority in the maintenance and management of, such a centre for activities promoted by the Association and its constituent bodies in furtherance of the above objects.

### **Public benefit**

In planning our activities for the period, we kept in mind the Charity Commission guidance on public benefit at our trustee meetings.

The leisure centre offers a wide range of facilities and leisure activities for persons of all ages, gender, faith backgrounds etc and there are no restrictions whatever whereby any members of the public are excluded from enjoying those facilities except where any potential users of the facilities engage in any form of disruptive or unreasonable behaviour. Our tariffs are set at levels which are affordable to the whole community, and we welcome all potential users of the centre. We believe that our philosophy of openness to all enriches everyone through the sharing of skills and aptitudes and through the general social interaction available at the centre.

### **Accounting Periods**

The company was incorporated on 2nd June 2008, although the control of the company did not pass from the previous group to the new Trustees until 1st October 2008. These accounts reflect the twelfth full year of records as a Charity, from April 1st 2019 until March 31st 2020.

### **Property**

We surrendered our lease in 2019 in order to allow Wiltshire Council to complete a major redevelopment of the centre. During the redevelopment we had a licence to operate the services. Following the completion of the redevelopment In January 2021 we have a new lease with Wiltshire Council. This will revert to Cricklade Town Council who as part of the package of refurbishment, will take-over ownership of Cricklade Leisure Centre and a new lease between us will supersede the lease with Wiltshire Council

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

Cricklade is a thriving and growing community in North Wiltshire. Following threat of closure in late 2006, the local community created an action group, KLIC, and set about a campaign, and creating a business plan to take over the centre and ensure its future viability and hence availability.

We have now completed our fourteenth year (12 years as a company) and thanks to the efforts of the local population and volunteers and to grants from the Local County and Town Council, the Cricklade Leisure Centre has flourished.

In June 2008 we succeeded in registering as a charitable limited company - and have a skilled range of directors and trustees to support the running and future direction of the centre. On 1st October 2008 the assets and liabilities of Cricklade & District Community Association were transferred to the charitable company.

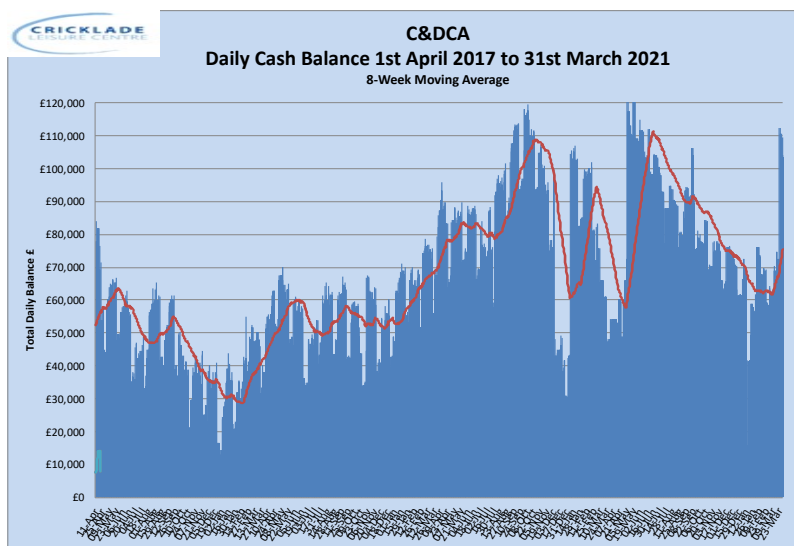
During this financial year, we have had two major events that have affected the financial results for this year and will affect the year in 2021/22.

- The Covid crisis has closed our centre for most of the financial year, and even when open, we were subject to covid restrictions which limited the footfall and areas we could offer services
- The redevelopment meant we were only able to offer limited services when we were able to open

One benefit (although forced upon us) is that the covid closure diluted the losses we would have made through limited facilities being available during the redevelopment.

## CASH

The charity's excess funds have historically been held in a Reserve Account with the charity's bankers. The nature of the current interest rates is that income from interest is de minimis. However, we monitor the cash balances on a daily basis. The daily overall cash balance for the last few financial years is below. Whilst we have suffered through covid, the various grants we have been able to claim have kept us optimistic of the future



## Reserves policy

The trustees aim towards a position whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be sufficient to cover between three and six months of resources expended.

## Future plans

The trustees aim to continue to consolidate the progress made in the first period of activity by building up the existing business, publicising the Association's services and seeking to provide improved facilities to the leisure centre. Although this may prove to be increasingly difficult in current economic conditions, the trustees remain positive about the future, challenging though it will be.

Our new plan for 2021/22, will reflect covid restrictions in place until July 2021, and then a slow uptake through the summer until we get back to normal. We expect to make modest profits going forward (up to £25k per annum) post covid.

## 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.

Cricklade & District Community Association is a charity, established on 26th August 2008. It became a charitable company, limited by guarantee on the 2nd of June 2008. The charitable company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company and is governed under its Articles of Association.

Members support the aims of the organisation and are invited to the Annual General Meeting. Members elect the trustees or members of the management committee, and these individuals are also company directors. In the event of the charitable company being wound up, members are required to contribute an amount not exceeding £10. As at 31st March 2021 there were 69 members.

### Recruitment and appointment of new trustees

The directors of the charitable company are also charity trustees for the purposes of charity law and, under the company's Articles, are known as trustees.

As set out in the Articles of Association the Board of Trustees should consist of a minimum of three and a maximum of ten trustees. A third of trustees each year will stand down and if they wish stand for re-election at the Annual General Meeting. When recruiting any new trustees, the Board pays regard to the requirement for any specialist skills needed.

Day to day management is provided through a management committee. Business, social care, financial and human resources skills are well represented on the management committee. In an effort to maintain a broad skill mix, members of the Board of Trustees are requested to provide an outline of their skills and, in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board.

### **Organisational structure**

The Board of Trustees meets as required and appoints sub committees as and when appropriate to address specific issues. A General Manager is appointed by the trustees to manage the day-to-day operations of the charity and to develop and implement longer term strategies as agreed by the Board. To facilitate effective operations the General Manager has delegated authority within terms of delegation approved by the trustees for operational matters; and, in turn, delegated authority is given to the approved committees to carry out their functions.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

06608568 (England and Wales)

#### **Registered Charity number**

1125605

#### **Registered office**

Stones Lane  
Cricklade  
Swindon  
Wiltshire  
SN6 6JW

#### **Trustees**

Nicholas Carter  
Nicholas Dye  
John Simmons (company secretary)  
Depak Lal  
Alison Fisher  
Joanne Moran

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Independent examiner**

Chris Vaughan  
Accountants  
195 Ermin Street  
Swindon  
Wiltshire  
SN3 4NA

Cricklade & District Community Association

Report of the Trustees for the Year Ended 31 March 2021

**FINANCIAL REVIEW**

**Financial position**

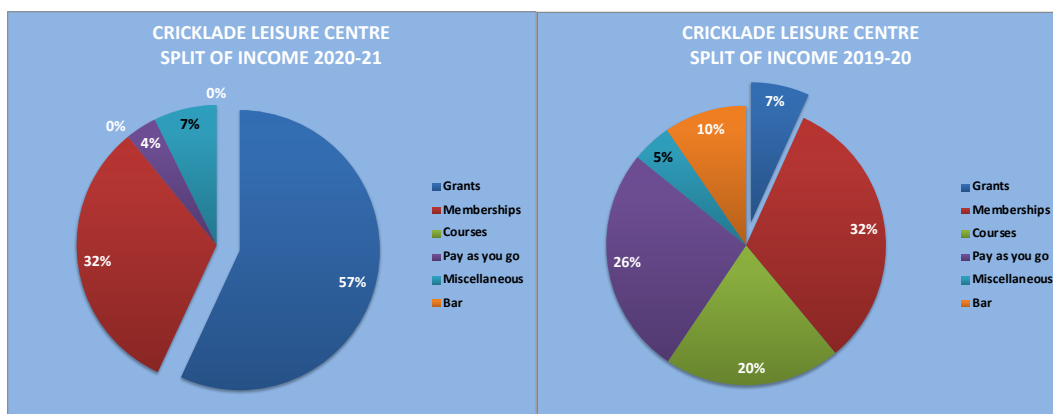
These accounts reflect the records and accounts for the 12-month period ending 31st March 2021. This year was completely distorted by covid – and therefore comparisons with previous years are not realistic. We have taken advantage of government grants and a bounce back loan, to support the centre through this period, and as such we have a healthy cash balance going into the next financial year.

The centre recorded an overall operational loss of £9,031, however, the end result does not reflect the incredible journey made last year

- We received Covid grants to support the centre during the year – but for these grants, we like many, would not be able to carry on – over £120k
- We raised cash to cover new equipment for our refurbished gym – over £74k
- We took out a bounce back loan as part of the covid scheme, £50k repayable over 10 years
- Many of our members continued to pay memberships despite only 2-3 months of being able to use the facility through covid – over £65k

Income

The total incoming resources for the period ended 31st March 2020 amounted to £364,239 (£590,930 in 2019/20). For 2020/21 we have been reliant on covid grants to get us through the year with a cash balance.

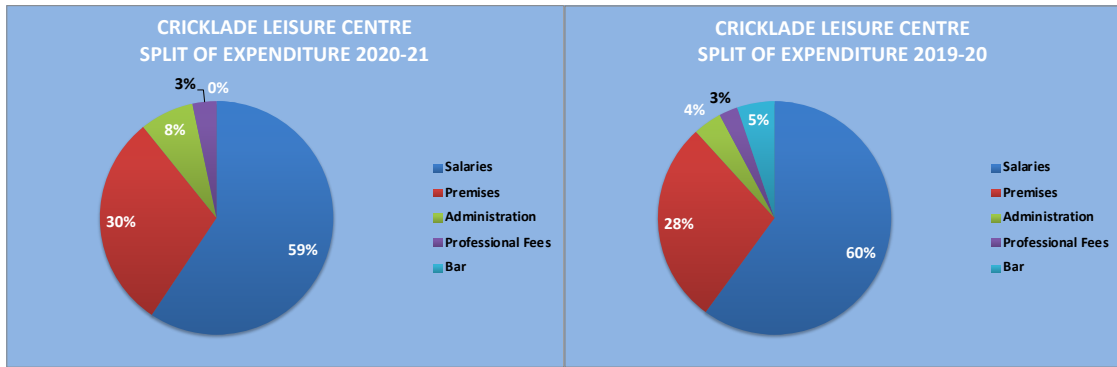


As can be seen, grants provided over 50% of income – against a normal year of approximately 7%. Whilst less reliant next year, there will still be a large element of grants as covid comes to an end. We will no longer have the revenue grant from Wiltshire Council, as this grant ceases as part of the redevelopment agreement.

We remain humbled by the level of memberships that continued despite covid – memberships have run at nearly 60% of pre covid levels.

Expenditure

Total expenditure during the period amounted to £302,970 (£624,417 in 2019/20). This consisted mainly of the cost of staffing. Staffing costs are shown, even though nearly 50% of the total costs were covered by furlough grants – shown in the income as grants



Consolidated

The deficit for the period amounted to £9,031 (£33,487 surplus in 2019/20). Net assets at the end of the financial period amounted to £93,194 (£102,225 at the end of 2019/20), held in unrestricted reserves – and with specific equipment grants for equipment a further £70,300 in restricted grants.

The position for the centre is that in financial terms, we have experience of keeping to budget and are confident the centre will continue to thrive post development, and post covid.

Approved by order of the board of trustees on 28 June 2021 and signed on its behalf by:

N R Carter - Trustee

Independent Examiner's Report to the Trustees of  
Cricklade & District Community  
Association

**Independent examiner's report to the trustees of Cricklade & 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 March 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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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.

Christopher Vaughan  
Institute of Chartered Accountants in England and Wales  
Chris Vaughan  
Accountants  
195 Ermin Street  
Swindon  
Wiltshire  
SN3 4NA

28 June 2021

Cricklade & District Community Association

Statement of Financial Activities  
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	165,195	74,000	239,195	110,703
<b>Charitable activities</b>					
Recreational Facilities	5	114,081	-	114,081	204,044
Other trading activities	3	10,949	-	10,949	276,147
Investment income	4	<u>14</u>	<u>-</u>	<u>14</u>	<u>36</u>
<b>Total</b>		290,239	74,000	364,239	590,930
<b>EXPENDITURE ON</b>					
Raising funds	6	7,378	-	7,378	52,006
<b>Charitable activities</b>					
Recreational Facilities	7	275,481	3,700	279,181	539,918
Other		<u>16,411</u>	<u>-</u>	<u>16,411</u>	<u>32,493</u>
<b>Total</b>		299,270	3,700	302,970	624,417
<b>NET INCOME/(EXPENDITURE)</b>		(9,031)	70,300	61,269	(33,487)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>102,225</u>	<u>-</u>	<u>102,225</u>	<u>135,712</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>93,194</u></u>	<u><u>70,300</u></u>	<u><u>163,494</u></u>	<u><u>102,225</u></u>

The notes form part of these financial statements

Cricklade & District Community Association

Balance Sheet  
31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	50,928	70,300	121,228	42,217
<b>CURRENT ASSETS</b>					
Stocks	14	4,416	-	4,416	7,512
Debtors	15	16,732	-	16,732	16,480
Cash at bank and in hand		<u>103,683</u>	<u>-</u>	<u>103,683</u>	<u>45,992</u>
		124,831	-	124,831	69,984
<b>CREDITORS</b>					
Amounts falling due within one year	16	<u>(36,422)</u>	<u>-</u>	<u>(36,422)</u>	<u>(9,976)</u>
<b>NET CURRENT ASSETS</b>		<u>88,409</u>	<u>-</u>	<u>88,409</u>	<u>60,008</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		139,337	70,300	209,637	102,225
<b>CREDITORS</b>					
Amounts falling due after more than one year	17	<u>(46,143)</u>	<u>-</u>	<u>(46,143)</u>	<u>-</u>
<b>NET ASSETS</b>		<u>93,194</u>	<u>70,300</u>	<u>163,494</u>	<u>102,225</u>
<b>FUNDS</b>	19				
Unrestricted funds				93,194	102,225
Restricted funds				<u>70,300</u>	<u>-</u>
<b>TOTAL FUNDS</b>				<u>163,494</u>	<u>102,225</u>

The notes form part of these financial statements

Balance Sheet - continued  
At 31 March 2020

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

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

The trustees acknowledge their responsibilities for

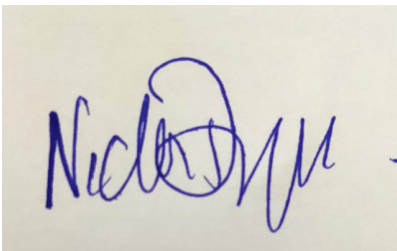
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its 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.

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 28 June 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'N R Carter', with a horizontal line underneath.

N R Carter - Trustee

A handwritten signature in blue ink, appearing to read 'Nick Dye', on a light-colored background.

N J F Dye - Trustee

Cricklade & District Community Association

Cash Flow Statement  
for the Year Ended 31 March 2021

	Notes	31.3.21 £	31.3.20 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	116,308	51,482
Interest paid		<u>-</u>	<u>(2,959)</u>
Net cash provided by operating activities		<u>116,308</u>	<u>48,523</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(108,195)	(3,417)
Sale of tangible fixed assets		(436)	(9,937)
Interest received		<u>14</u>	<u>36</u>
Net cash used in investing activities		<u>(108,617)</u>	<u>(13,318)</u>
<b>Cash flows from financing activities</b>			
New loans in year		50,000	-
Loan repayments in year		<u>-</u>	<u>(64,363)</u>
Net cash provided by/(used in) financing activities		<u>50,000</u>	<u>(64,363)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		57,691	(29,158)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>45,992</u>	<u>75,150</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>103,683</u>	<u>45,992</u>

The notes form part of these financial statements

Cricklade & District Community Association

Notes to the Cash Flow Statement for the Year Ended 31 March 2021

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.21 £	31.3.20 £
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	61,269	(33,487)
<b>Adjustments for:</b>		
Depreciation charges	8,113	37,871
Loss on disposal of fixed assets	21,507	72,400
Interest received	(14)	(36)
Interest paid	-	2,959
Decrease in stocks	3,096	838
(Increase)/decrease in debtors	(252)	3,332
Increase/(decrease) in creditors	<u>22,589</u>	<u>(32,395)</u>
<b>Net cash provided by operations</b>	<u>116,308</u>	<u>51,482</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.20 £	Cash flow £	At 31.3.21 £
<b>Net cash</b>			
Cash at bank and in hand	<u>45,992</u>	<u>57,691</u>	<u>103,683</u>
	<u>45,992</u>	<u>57,691</u>	<u>103,683</u>
<b>Debt</b>			
Debts falling due within 1 year	-	(3,857)	(3,857)
Debts falling due after 1 year	<u>-</u>	<u>(46,143)</u>	<u>(46,143)</u>
	<u>-</u>	<u>(50,000)</u>	<u>(50,000)</u>
<b>Total</b>	<u>45,992</u>	<u>7,691</u>	<u>53,683</u>

Cricklade & District Community Association

Notes to the Financial Statements for the Year Ended 31 March 2021

**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.

**Allocation and apportionment of costs**

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g., floor areas, per capita or estimated usage.

**Tangible fixed assets**

Depreciation is provided in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 10 years
Leisure Equipment	- 7-10 years
Bar Equipment	- 10 years

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cricklade & District Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**2. DONATIONS AND LEGACIES**

	31.3.21	31.3.20
	£	£
Grants	204,195	-
Wiltshire County Council	<u>35,000</u>	<u>110,703</u>
	<u>239,195</u>	<u>110,703</u>

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
Cricklade Town Council	50,000	-
Community First – Landfill	24,000	
Furlough – Covid Grant	86,846	
Local Restrictions Other – Covid	24,000	
National Recovery Fund	12,000	
Other	7,349	
	<u>204,195</u>	<u>          </u>

**3. OTHER TRADING ACTIVITIES**

	31.3.21	31.3.20
	£	£
Bar and Coffee Bar sales	-	39,053
Activity sales and fees	10,949	216,514
Hire of facilities	<u>-</u>	<u>20,580</u>
	<u>10,949</u>	<u>276,147</u>

**4. INVESTMENT INCOME**

	31.3.21	31.3.20
	£	£
Deposit account interest	<u>14</u>	<u>36</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	31.3.21	31.3.20
	£	£
Membership fees	88,900	176,724
Miscellaneous income	<u>25,181</u>	<u>27,320</u>
	<u>114,081</u>	<u>204,044</u>

Cricklade & District Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**6. RAISING FUNDS**

**Raising donations and legacies**

	31.3.21	31.3.20
	£	£
Rates and water	328	908
Insurance	258	253
Light and heat	863	2,189
Repairs and renewals	537	847
Cleaning	312	694
Depreciation	6	558
Loss on sale of assets	-	991
	<u>2,304</u>	<u>6,440</u>

**Other trading activities**

	31.3.21	31.3.20
	£	£
Purchases	-	26,351
Staff costs	<u>5,074</u>	<u>19,215</u>
	<u>5,074</u>	<u>45,566</u>
Aggregate amounts	<u>7,378</u>	<u>52,006</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Recreational Facilities	<u>263,873</u>	<u>15,308</u>	<u>279,181</u>

**8. SUPPORT COSTS**

	Management	Finance	Governance costs	Totals
	£	£	£	£
Recreational Facilities	<u>11,230</u>	<u>2,548</u>	<u>1,530</u>	<u>15,308</u>

Cricklade & District Community Association  
Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**9. NET INCOME/(EXPENDITURE)**

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

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	8,113	37,410
Deficit on disposal of fixed assets	<u>21,507</u>	<u>72,400</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**11. STAFF COSTS**

	31.3.21	31.3.20
	£	£
Wages and salaries	<u>180,576</u>	<u>328,465</u>
	<u>180,576</u>	<u>328,465</u>

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

	31.3.21	31.3.20
Activities	13	26
Management	<u>2</u>	<u>2</u>
	<u>15</u>	<u>28</u>

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

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	110,703
<b>Charitable activities</b>	
Recreational Facilities	204,044
Other trading activities	276,147
Investment income	<u>36</u>
<b>Total</b>	590,930
<b>EXPENDITURE ON</b>	
Raising funds	52,006

Cricklade & District Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £
<b>Charitable activities</b>	
Recreational Facilities	539,918
Other	<u>32,493</u>
<b>Total</b>	<u>624,417</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(33,487)</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	<u>135,712</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>102,225</u></u>

**13. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Leisure Equipment £	Bar Equipment £	Totals £
<b>COST</b>				
At 1 April 2020	-	147,282	-	147,282
Additions	21,208	85,630	1,357	108,195
Disposals	<u>-</u>	<u>(81,499)</u>	<u>-</u>	<u>(81,499)</u>
At 31 March 2021	<u>21,208</u>	<u>151,413</u>	<u>1,357</u>	<u>173,978</u>
<b>DEPRECIATION</b>				
At 1 April 2020	-	105,065	-	105,065
Charge for year	956	7,044	113	8,113
Eliminated on disposal	<u>-</u>	<u>(60,428)</u>	<u>-</u>	<u>(60,428)</u>
At 31 March 2021	<u>956</u>	<u>51,681</u>	<u>113</u>	<u>52,750</u>
<b>NET BOOK VALUE</b>				
At 31 March 2021	<u><u>20,252</u></u>	<u><u>99,732</u></u>	<u><u>1,244</u></u>	<u><u>121,228</u></u>
At 31 March 2020	<u><u>-</u></u>	<u><u>42,217</u></u>	<u><u>-</u></u>	<u><u>42,217</u></u>

Cricklade & District Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

<b>14. STOCKS</b>		
	31.3.21	31.3.20
	£	£
Stocks	<u>4,416</u>	<u>7,512</u>
<b>15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	31.3.21	31.3.20
	£	£
Trade debtors	16,732	14,880
Prepayments	-	1,600
	<u>16,732</u>	<u>16,480</u>
<b>16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	31.3.21	31.3.20
	£	£
Other loans (see note 18)	3,857	-
Trade creditors	5,209	4,316
Social security and other taxes	1,675	5,660
Accruals and deferred income	<u>25,681</u>	-
	<u>36,422</u>	<u>9,976</u>
<b>17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>		
	31.3.21	31.3.20
	£	£
Other loans (see note 18)	<u>46,143</u>	-
<b>18. LOANS</b>		
An analysis of the maturity of loans is given below:		
	31.3.21	31.3.20
	£	£
Amounts falling due within one year on demand:	<u>3,857</u>	-
Amounts falling between one and two years:	<u>5,053</u>	-
Amounts falling due between two and five years:	<u>15,346</u>	-
Amounts falling due in more than five years:	<u>25,744</u>	-

Cricklade & District Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**19. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	102,225	(9,031)	93,194
<b>Restricted funds</b>			
Gym Kit	-	70,300	70,300
	<u>102,225</u>	<u>61,269</u>	<u>163,494</u>
<b>TOTAL FUNDS</b>	<u>102,225</u>	<u>61,269</u>	<u>163,494</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	290,239	(299,270)	(9,031)
<b>Restricted funds</b>			
Gym Kit	74,000	(3,700)	70,300
	<u>364,239</u>	<u>(302,970)</u>	<u>61,269</u>
<b>TOTAL FUNDS</b>	<u>364,239</u>	<u>(302,970)</u>	<u>61,269</u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	135,712	(33,487)	102,225
	<u>135,712</u>	<u>(33,487)</u>	<u>102,225</u>
<b>TOTAL FUNDS</b>	<u>135,712</u>	<u>(33,487)</u>	<u>102,225</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	590,930	(624,417)	(33,487)
	<u>590,930</u>	<u>(624,417)</u>	<u>(33,487)</u>
<b>TOTAL FUNDS</b>	<u>590,930</u>	<u>(624,417)</u>	<u>(33,487)</u>

Cricklade & District Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**19. MOVEMENT IN FUNDS - continued**

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	135,712	(42,518)	93,194
<b>Restricted funds</b>			
Gym Kit	-	70,300	70,300
	<u>135,712</u>	<u>27,782</u>	<u>163,494</u>

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 £
<b>Unrestricted funds</b>			
General fund	881,169	(923,687)	(42,518)
<b>Restricted funds</b>			
Gym Kit	74,000	(3,700)	70,300
	<u>955,169</u>	<u>(927,387)</u>	<u>27,782</u>

**20. RELATED PARTY DISCLOSURES**

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

**21. RESTRICTED FUNDS**

Gym Kit  
Funding provided in the form of grants for gymnasium equipment.

Cricklade & District Community Association

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

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	204,195	-
Wiltshire County Council	<u>35,000</u>	<u>110,703</u>
	239,195	110,703
<b>Other trading activities</b>		
Bar and Coffee Bar sales	-	39,053
Activity sales and fees	10,949	216,514
Hire of facilities	<u>-</u>	<u>20,580</u>
	10,949	276,147
<b>Investment income</b>		
Deposit account interest	14	36
<b>Charitable activities</b>		
Membership fees	88,900	176,724
Miscellaneous income	<u>25,181</u>	<u>27,320</u>
	<u>114,081</u>	<u>204,044</u>
<b>Total incoming resources</b>	364,239	590,930
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rates and water	328	908
Insurance	258	253
Light and heat	863	2,189
Repairs and renewals	537	847
Cleaning	312	694
Depreciation of tangible fixed assets	6	558
Loss on sale of tangible fixed assets	<u>-</u>	<u>991</u>
	2,304	6,440
<b>Other trading activities</b>		
Bar and Coffee shop purchases	-	26,351
Wages	<u>5,074</u>	<u>19,215</u>
	5,074	45,566
<b>Charitable activities</b>		
Wages	175,502	309,250
Rates and water	6,222	17,246
Carried forward	181,724	326,496

This page does not form part of the statutory financial statements

Cricklade & District Community Association

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

	31.3.21 £	31.3.20 £
<b>Charitable activities</b>		
Brought forward	181,724	326,496
Insurance	4,896	4,807
Light and heat	16,392	41,585
Sundries	12,206	13,149
Repairs and renewals	13,032	16,098
Travelling	75	269
Cleaning	5,934	13,182
Depreciation of tangible fixed assets	8,107	37,313
Loss on sale of tangible fixed assets	<u>21,507</u>	<u>71,409</u>
	263,873	524,308
<b>Other</b>		
Activity costs	-	6,566
Temporary Gym costs	16,411	22,968
Bank loan interest	<u>-</u>	<u>2,959</u>
	16,411	32,493
<b>Support costs</b>		
<b>Management</b>		
Telephone	2,539	2,206
Postage and stationery	721	636
Advertising	-	1,181
Computer expenses	4,740	2,079
Legal and Professional fees	<u>3,230</u>	<u>3,980</u>
	11,230	10,082
<b>Finance</b>		
Bank charges	2,548	4,003
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,530</u>	<u>1,525</u>
Total resources expended	<u>302,970</u>	<u>624,417</u>
<b>Net income/(expenditure)</b>	<u>61,269</u>	<u>(33,487)</u>