

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

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.

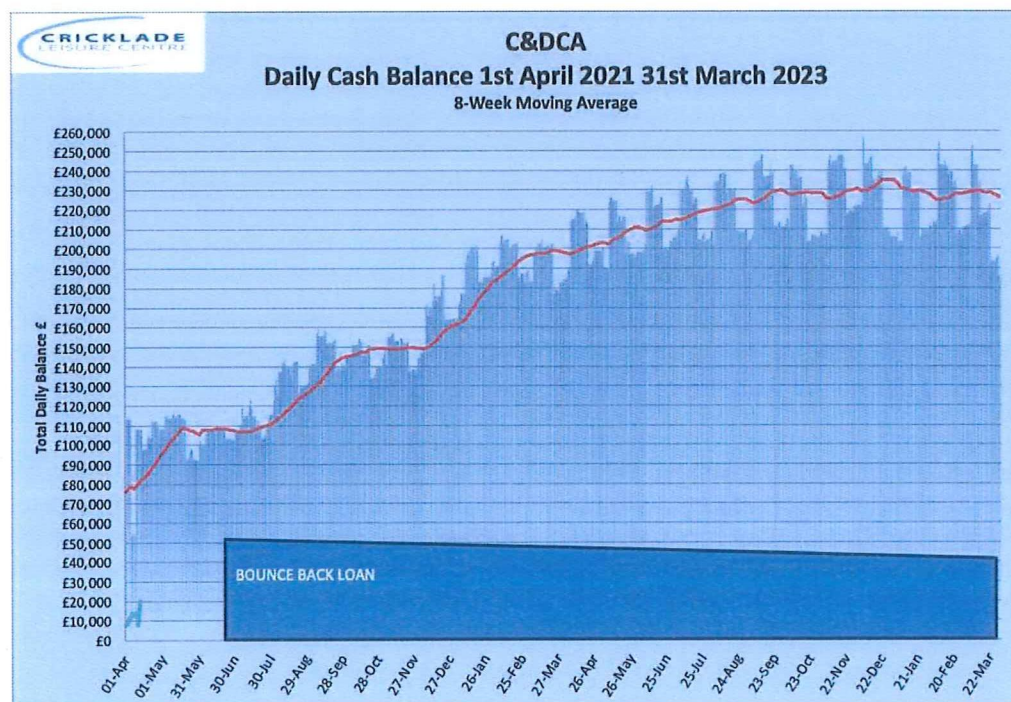
- The war in Ukraine has significantly increased our spending on utilities. Our expenditure in 2023/24 was £123,000 against a spend in 2022/23 of £66,000.
- The cost-of-living crisis has meant we have increased our pay for staff, to remain competitive in this labour market. We have increased pay twice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



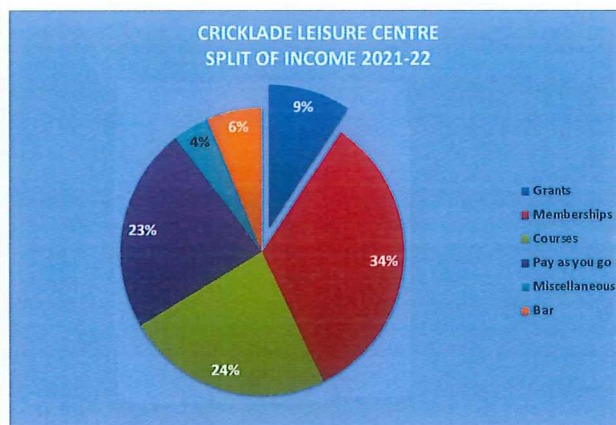
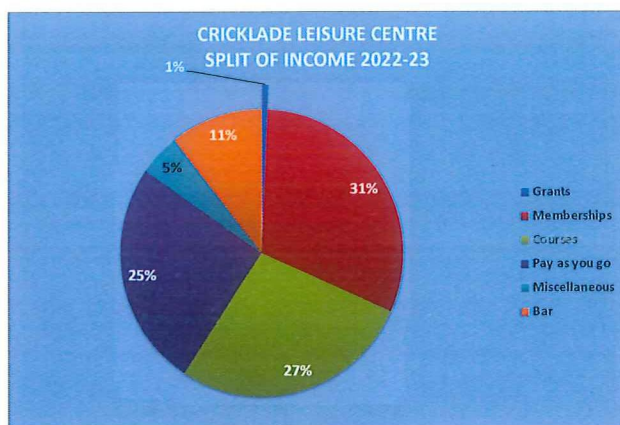
FINANCIAL REVIEW

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.



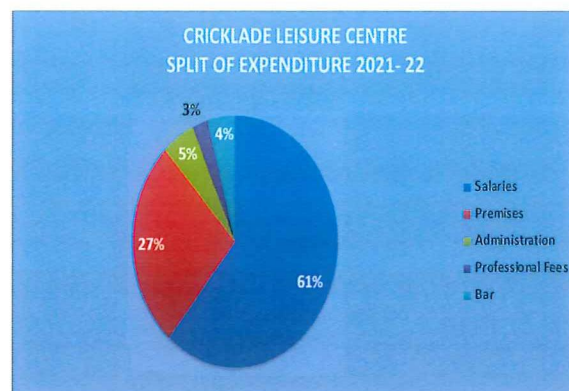
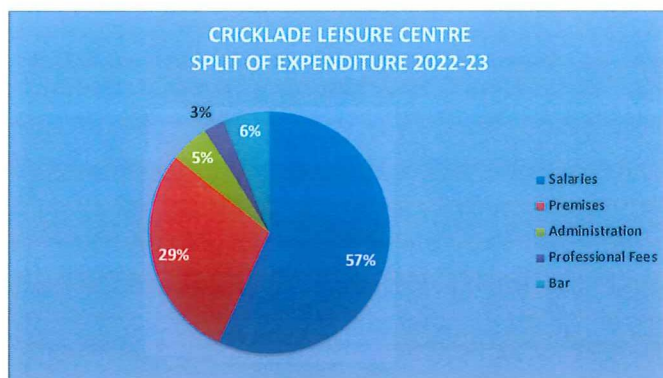
| | AVERAGE |
|---------|---------|
| 2010/11 | 7,468 |
| 2011/12 | 8,200 |
| 2012/13 | 9,684 |
| 2013/14 | 11,579 |
| 2014/15 | 12,342 |
| 2015/16 | 13,927 |
| 2016/17 | 12,618 |
| 2017/18 | 12,529 |
| 2018/19 | 14,200 |
| 2019/20 | 13,929 |
| 2020/21 | 7,790 |
| 2021/22 | 18,002 |
| 2022/23 | 20,010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

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 19th 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 £ |
|--|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | 5,500 | - | 5,500 | 60,586 |
| Charitable activities | 5 | | | | |
| Recreational Facilities | | 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> |
| Total | | <u>775,033</u> | <u>-</u> | <u>775,033</u> | <u>655,783</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | 6 | 77,950 | - | 77,950 | 32,784 |
| Charitable activities | 7 | | | | |
| Recreational Facilities | | <u>696,870</u> | <u>7,400</u> | <u>704,270</u> | <u>510,470</u> |
| Total | | <u>774,820</u> | <u>7,400</u> | <u>782,220</u> | <u>543,254</u> |
| NET INCOME/(EXPENDITURE) | | 213 | (7,400) | (7,187) | 112,529 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | <u>213,123</u> | <u>62,900</u> | <u>276,023</u> | <u>163,494</u> |
| TOTAL FUNDS CARRIED FORWARD | | <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 £ |
|--|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 13 | 83,413 | 55,500 | 138,913 | 141,374 |
| CURRENT ASSETS | | | | | |
| 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 |
| CREDITORS | | | | | |
| 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> |
| NET CURRENT ASSETS | | | | | |
| | | 247,164 | 55,500 | 302,664 | 315,665 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| CREDITORS | | | | | |
| 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> |
| NET ASSETS | | | | | |
| FUNDS | 19 | | | | |
| Unrestricted funds | | | | 213,336 | 213,123 |
| Restricted funds | | | | <u>55,500</u> | <u>62,900</u> |
| TOTAL FUNDS | | | | <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.

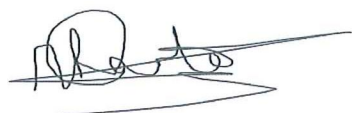
The notes form part of these financial statements

Cricklade & District Community
Association

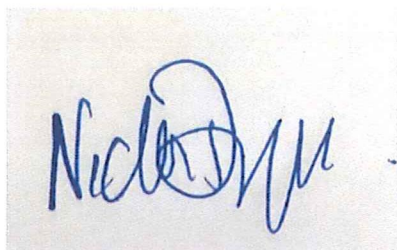
Balance Sheet - continued
31 March 2023

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 19th 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 loop at the end.

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 £ |
|---|-------|-----------------------|-----------------------|
| Cash flows from operating activities | | | |
| 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> |
| Cash flows from investing activities | | | |
| 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> |
| Cash flows from financing activities | | | |
| 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> |
| Change in cash and cash equivalents in the reporting period | | 1,580 | 83,320 |
| Cash and cash equivalents at the beginning of the reporting period | | <u>187,003</u> | <u>103,683</u> |
| Cash and cash equivalents at the end of the reporting period | | <u><u>188,583</u></u> | <u><u>187,003</u></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 £ |
|---|----------------------|-----------------------|
| Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities) | (7,187) | 112,529 |
| Adjustments for: | | |
| 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> |
| Net cash provided by operations | <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 £ |
|---------------------------------|-----------------------|---------------------|-----------------------|
| Net cash | | | |
| 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> |
| Debt | | | |
| 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> |
| Total | <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.

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

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> |
| | | <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 | 10 | 14 |
| | <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> |
|-------------------|---------------|---------------|

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

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| | | | |
| TOTAL FUNDS CARRIED FORWARD | <u>213,123</u> | <u>62,900</u> | <u>276,023</u> |

13. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ | Leisure Equipment £ | Bar Equipment £ | Totals £ |
|-----------------------|----------------------------------|---------------------------|-----------------------|----------------|
| COST | | | | |
| At 1 April 2022 | 28,563 | 190,471 | 1,357 | 220,391 |
| Additions | <u>5,094</u> | <u>19,273</u> | <u>-</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> |
| DEPRECIATION | | | | |
| 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> |
| NET BOOK VALUE | | | | |
| 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> |

14. STOCKS

| | | |
|--------|--------------|--------------|
| | 31.3.23 £ | 31.3.22 £ |
| Stocks | <u>8,150</u> | <u>5,264</u> |

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|---------------|---------------|---------------|
| | 31.3.23 £ | 31.3.22 £ |
| Trade debtors | 12,637 | 14,019 |
| Prepayments | <u>3,427</u> | <u>-</u> |
| | <u>16,064</u> | <u>14,019</u> |

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

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: | | |
| Lloyds 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 |
|---------------------------|----------------|-----------------------|----------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 213,123 | 213 | 213,336 |
| Restricted funds | | | |
| Gym Kit | 62,900 | (7,400) | 55,500 |
| TOTAL FUNDS | <u>276,023</u> | <u>(7,187)</u> | <u>268,836</u> |

19. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 775,033 | (774,820) | 213 |
| Restricted funds | | | |
| Gym Kit | - | (7,400) | (7,400) |
| | | | |
| TOTAL FUNDS | <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 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 93,194 | 119,929 | 213,123 |
| Restricted funds | | | |
| Gym Kit | 70,300 | (7,400) | 62,900 |
| | | | |
| TOTAL FUNDS | <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 £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 655,783 | (535,854) | 119,929 |
| Restricted funds | | | |
| Gym Kit | - | (7,400) | (7,400) |
| | | | |
| TOTAL FUNDS | <u>655,783</u> | <u>(543,254)</u> | <u>112,529</u> |

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

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 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 93,194 | 120,142 | 213,336 |
| Restricted funds | | | |
| Gym Kit | 70,300 | (14,800) | 55,500 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <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 £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 1,430,816 | (1,310,674) | 120,142 |
| Restricted funds | | | |
| Gym Kit | - | (14,800) | (14,800) |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <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 £ |
|---------------------------------------|----------------|----------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Grants | 4,000 | 60,586 |
| Wiltshire County Council | <u>1,500</u> | <u>-</u> |
| | 5,500 | 60,586 |
| Other trading activities | | |
| 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 |
| Investment income | | |
| Deposit account interest | 380 | 8 |
| Charitable activities | | |
| Membership fees | 239,639 | 216,029 |
| Miscellaneous income | <u>20,265</u> | <u>16,876</u> |
| | <u>259,904</u> | <u>232,905</u> |
| Total incoming resources | 775,033 | 655,783 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| 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 |
| Other trading activities | | |
| Bar and Coffee shop purchases | 48,026 | 22,425 |
| Wages | <u>19,302</u> | <u>3,818</u> |
| | 67,328 | 26,243 |
| Charitable activities | | |
| 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 | 565,401 | 406,547 |

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 £ |
|---------------------------------------|-----------------------|-----------------------|
| Charitable activities | | |
| 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 |
| Support costs | | |
| Management | | |
| 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 |
| Finance | | |
| Bank charges | 10,976 | 7,358 |
| Governance costs | | |
| Accountancy and legal fees | <u>-</u> | <u>1,620</u> |
| Total resources expended | <u>782,220</u> | <u>543,254</u> |
| Net (expenditure)/income | <u><u>(7,187)</u></u> | <u><u>112,529</u></u> |