

**CARTERTON COMMUNITY CENTRE
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

Shilton Accounting Services
Certified Practising Accountant

1 The Clock House
Brize Norton Road
Carterton
Oxfordshire
OX18 3HN

**Carterton Community Centre
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 October 2022**

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**Carterton Community Centre
Company Information
For The Year Ended 31 October 2022**

Directors

Mr David Melvin
Miss Wendy Atkinson
Ms Jill Bull
Mr John Harrington
Mr Nathan Holcombe
Ms Elaine Hatton
Mr Richard Conner
Ms Greville Trevelyan

Company Number

06687249

Registered Office

Marigold Square
Shilton Park
Carterton
Oxfordshire
OX18 1AX

Accountants

Shilton Accounting Services
Certified Practising Accountant
1 The Clock House
Brize Norton Road
Carterton
Oxfordshire
OX18 3HN

Carterton Community Centre
Company No. 06687249
Directors' Report For The Year Ended 31 October 2022

The directors present their report and the financial statements for the year ended 31 October 2022.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

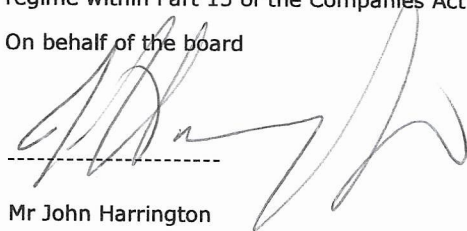
The directors who held office during the year were as follows:

Mr David Melvin
Miss Wendy Atkinson
Ms Jill Bull
Mr John Harrington
Mr Nathan Holcombe
Ms Elaine Hatton
Mr Richard Conner
Ms Greville Trevelyan

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board



Mr John Harrington

Director

06/02/2023

**Carterton Community Centre
Accountants' Report
For The Year Ended 31 October 2022**

In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

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

You have acknowledged on the balance sheet as at year ended 31 October 2022 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed



David Cuthbertson

06/02/2023

Shilton Accounting Services
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1 The Clock House
Brize Norton Road
Carterton
Oxfordshire
OX18 3HN

**Carterton Community Centre
Income and Expenditure Account
For The Year Ended 31 October 2022**

	Notes	2022 £	2021 £
TURNOVER		67,384	28,015
GROSS SURPLUS		67,384	28,015
Administrative expenses		(71,249)	(60,535)
Other operating income		4,750	35,718
OPERATING SURPLUS		885	3,198
Other interest receivable and similar income		963	1,409
SURPLUS FOR THE FINANCIAL YEAR		1,848	4,607

The notes on pages 6 to 7 form part of these financial statements.

**Carterton Community Centre
Balance Sheet
As at 31 October 2022**

		2022		2021	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		15,091		1,128
			<u>15,091</u>		<u>1,128</u>
CURRENT ASSETS					
Debtors	4	1,902		2,905	
Cash at bank and in hand		<u>159,532</u>		<u>174,264</u>	
		161,434		177,169	
Creditors: Amounts Falling Due Within One Year	5	<u>(8,425)</u>		<u>(12,045)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>153,009</u>		<u>165,124</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>168,100</u>		<u>166,252</u>
NET ASSETS			<u>168,100</u>		<u>166,252</u>
Income and Expenditure Account			<u>168,100</u>		<u>166,252</u>
MEMBERS' FUNDS			<u>168,100</u>		<u>166,252</u>

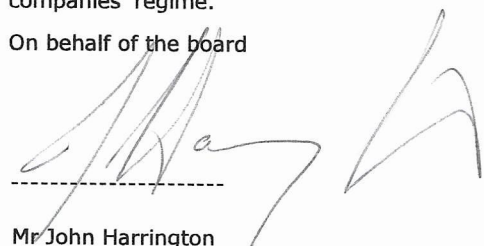
For the year ending 31 October 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

On behalf of the board



Mr John Harrington

Director

06/02/2023

The notes on pages 6 to 7 form part of these financial statements.

**Carterton Community Centre
Notes to the Financial Statements
For The Year Ended 31 October 2022**

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	10% Straight line
Plant & Machinery	25% Straight line
Fixtures & Fittings	25% Straight line
Computer Equipment	25% Straight line

1.4. Government Grant

Government grants are recognised in the income and expenditure account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the income and expenditure account. Grants towards general activities of the entity over a specific period are recognised in the income and expenditure account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the income and expenditure account over the useful life of the asset concerned.

All grants in the income and expenditure account are recognised when all conditions for receipt have been complied with.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

	2022	2021
Office and administration	6	5
	6	5

Carterton Community Centre
Notes to the Financial Statements (continued)
For The Year Ended 31 October 2022

3. Tangible Assets

	Land & Property				
	Leasehold	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 November 2021	-	4,874	13,609	1,027	19,510
Additions	16,194	-	-	-	16,194
As at 31 October 2022	16,194	4,874	13,609	1,027	35,704
Depreciation					
As at 1 November 2021	-	4,874	12,883	625	18,382
Provided during the period	1,619	-	478	134	2,231
As at 31 October 2022	1,619	4,874	13,361	759	20,613
Net Book Value					
As at 31 October 2022	14,575	-	248	268	15,091
As at 1 November 2021	-	-	726	402	1,128

4. Debtors

	2022	2021
	£	£
Due within one year		
Trade debtors	1,223	1,590
Prepayments and accrued income	679	1,315
	1,902	2,905

5. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade creditors	2,021	3,198
Other taxes and social security	473	413
Net wages	-	47
Pension Control	163	157
Accruals and deferred income	5,768	8,230
	8,425	12,045

6. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

7. General Information

Carterton Community Centre is a private company, limited by guarantee, incorporated in England & Wales, registered number 06687249. The registered office is Marigold Square, Shilton Park, Carterton, Oxfordshire, OX18 1AX.

**Carterton Community Centre
Detailed Income and Expenditure Account
For The Year Ended 31 October 2022**

	2022		2021	
	£	£	£	£
TURNOVER				
Cafe and Hall hire		67,082		27,713
Restricted funds		302		302
		<hr/>		<hr/>
		67,384		28,015
GROSS SURPLUS		67,384		28,015
Administrative Expenses				
Wages and salaries	35,918		34,739	
Employers pensions - defined contributions scheme	1,059		950	
Subcontractor costs	160		-	
Staff welfare	116		27	
Health and safety costs	642		-	
Staff entertaining	31		-	
Rent and rates	998		370	
Light and heat	9,274		7,968	
Water rates	860		1,768	
Repairs and maintenance	4,816		300	
Cleaning	3,156		2,192	
Security costs	919		430	
Hire and leasing of computer and other equipment	406		307	
Computer software, consumables and maintenance	135		441	
Repairs, renewals and maintenance	240		2,214	
Insurance	1,527		1,491	
Printing, postage and stationery	338		13	
Advertising and marketing costs	427		427	
Telecommunications and data costs	3,240		1,983	
Website costs	37		23	
Accountancy fees	3,432		3,228	
Professional fees	1,087		-	
Subscriptions	15		283	
Bank charges	51		730	
Charitable donations	100		-	
Bad debts written off	-		42	
Depreciation of fixtures and fittings	478		478	
Depreciation of computer equipment	134		134	
Depreciation of leasehold land and property	1,619		-	
Sundry expenses	34		(3)	
	<hr/>		<hr/>	
		(71,249)		(60,535)

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Carterton Community Centre
Detailed Income and Expenditure Account (continued)
For The Year Ended 31 October 2022

Other Operating Income

Government grant receipts - net	4,750	28,007
Job retention scheme income	-	7,711

	4,750	35,718
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OPERATING SURPLUS

	885	3,198
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Other interest receivable and similar income

Bank interest receivable	963	1,409
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	963	1,409
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SURPLUS FOR THE FINANCIAL YEAR

	1,848	4,607
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Independent Examiner's report to the trustees of Carterton Community Centre No. 1127059

I report on the accounts of the company for the year ended 31 October 2022, which are set out on pages 1 to 10.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Viktoria Hayden MAAT 53 Frethern Close, Burford, OX18 4NS

Signature: Viktoria Hayden Date 10-03-2023