

**CARTERTON COMMUNITY CENTRE
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

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 2023**

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**Carterton Community Centre
Company Information
For The Year Ended 31 October 2023**

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 2023

The directors present their report and the financial statements for the year ended 31 October 2023.

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

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.

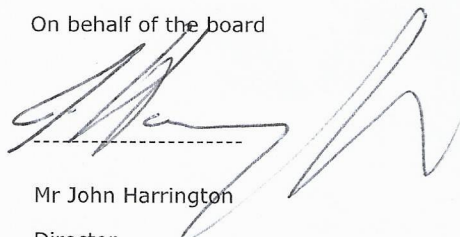
The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

02/02/2024

**Carterton Community Centre
Accountants' Report
For The Year Ended 31 October 2023**

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 2023 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

02/02/2024

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 2023**

	Notes	2023 £	2022 £
TURNOVER		79,084	67,384
Cost of sales		(2,000)	-
GROSS SURPLUS		77,084	67,384
Administrative expenses		(88,567)	(71,249)
Other operating income		8,500	4,750
OPERATING (DEFICIT)/SURPLUS		(2,983)	885
Other interest receivable and similar income		2,021	963
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		(962)	1,848

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

**Carterton Community Centre
Balance Sheet
As At 31 October 2023**

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		13,090		15,091
			13,090		15,091
CURRENT ASSETS					
Debtors	5	6,339		1,902	
Cash at bank and in hand		156,069		159,532	
		162,408		161,434	
Creditors: Amounts Falling Due Within One Year	6	(8,360)		(8,425)	
NET CURRENT ASSETS (LIABILITIES)			154,048		153,009
TOTAL ASSETS LESS CURRENT LIABILITIES			167,138		168,100
NET ASSETS			167,138		168,100
Income and Expenditure Account			167,138		168,100
MEMBERS' FUNDS			167,138		168,100

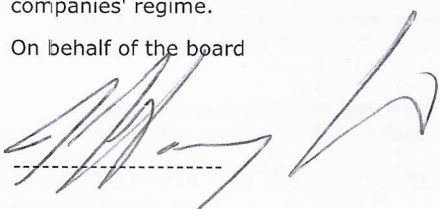
For the year ending 31 October 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

02/02/2024

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 2023**

1. 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.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. 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.

2.3. 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

2.4. 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.

3. Average Number of Employees

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

	2023	2022
Office and administration	7	6
	<u>7</u>	<u>6</u>

Carterton Community Centre
Notes to the Financial Statements (continued)
For The Year Ended 31 October 2023

4. Tangible Assets

	Land & Property				
	Leasehold	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 November 2022	16,194	4,874	13,609	1,027	35,704
As at 31 October 2023	16,194	4,874	13,609	1,027	35,704
Depreciation					
As at 1 November 2022	1,619	4,874	13,361	759	20,613
Provided during the period	1,620	-	248	133	2,001
As at 31 October 2023	3,239	4,874	13,609	892	22,614
Net Book Value					
As at 31 October 2023	12,955	-	-	135	13,090
As at 1 November 2022	14,575	-	248	268	15,091

5. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	5,129	1,223
Prepayments and accrued income	1,210	679
	<u>6,339</u>	<u>1,902</u>

6. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	2,045	2,021
Other taxes and social security	557	473
Pension Control	180	163
Accruals and deferred income	5,578	5,768
	<u>8,360</u>	<u>8,425</u>

7. 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.

**Carterton Community Centre
Detailed Income and Expenditure Account
For The Year Ended 31 October 2023**

	2023		2022	
	£	£	£	£
TURNOVER				
Cafe and Hall hire		72,084		67,082
Restricted funds		7,000		302
		<u>79,084</u>		<u>67,384</u>
COST OF SALES				
Purchases for restricted funds	2,000		-	
		<u>(2,000)</u>		<u>-</u>
GROSS SURPLUS		<u>77,084</u>		<u>67,384</u>
Administrative Expenses				
Wages and salaries	42,613		35,918	
Employers pensions - defined contributions scheme	1,153		1,059	
Subcontractor costs	-		160	
Staff welfare	124		116	
Health and safety costs	659		642	
Staff entertaining	-		31	
Rent and rates	585		998	
Light and heat	21,633		9,274	
Water rates	1,262		860	
Repairs and maintenance	4,764		4,816	
Cleaning	2,481		3,156	
Security costs	-		919	
Hire and leasing of computer and other equipment	307		406	
Computer software, consumables and maintenance	113		135	
Repairs, renewals and maintenance	655		240	
Insurance	1,606		1,527	
Printing, postage and stationery	108		338	
Advertising and marketing costs	266		427	
Telecommunications and data costs	3,125		3,240	
Website costs	136		37	
Accountancy fees	3,528		3,432	
Professional fees	1,054		1,087	
Subscriptions	226		15	
Bank charges	73		51	
Charitable donations	95		100	
Depreciation of fixtures and fittings	248		478	
Depreciation of computer equipment	134		134	
Depreciation of leasehold land and property	1,619		1,619	
Sundry expenses	-		34	
		<u>(88,567)</u>		<u>(71,249)</u>
Other Operating Income				
Government grant receipts - net	8,500		4,750	
		<u>8,500</u>		<u>4,750</u>
OPERATING (DEFICIT)/SURPLUS		<u>(2,983)</u>		<u>885</u>

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Carterton Community Centre
Detailed Income and Expenditure Account (continued)
For The Year Ended 31 October 2023

Other interest receivable and similar income

Bank interest receivable	2,021		963
		2,021	963
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		(962)	1,848

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 2023, 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: 15-03-2024