WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

England & Wales · Charity number 1145195

Details

Other names	WADCA
Status	Registered
Legal form	Charitable company
Company number	07743436
Registered	2011-12-21
Register	View on the Charity Commission register

Contact

Address	Winterbourne Community Centre Watleys End Road Winterbourne Bristol BS36 1QG
Phone	01454250843
Email	MAVEANDRICH@TALKTALK.NET
Website	www.wadca.co.uk

Activities

Objects: TO PROMOTE FOR THE INHABITANTS OF WINTERBOURNE AND WIDER SURROUNDING AREA (HEREINAFTER CALLED THE “AREA OF BENEFIT”) THE PROVISION OF FACILITIES FOR, RECREATION, LEARNING AND LEISURE-TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL OR ECONOMIC CIRCUMSTANCES AND FOR THE PUBLIC AT LARGE IN THE INTERESTS OF HEALTHY LIFE STYLES, SOCIAL WELFARE AND WITH THE OBJECT OF INCREASING ACCESSIBILITY AND OF ADVANCING EDUCATION, SPORT AND IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS.TO ESTABLISH OR TO SECURE THE ESTABLISHMENT OF A COMMUNITY BUILDING (HEREINAFTERCALLED THE “CENTRE”) AND TO MAINTAIN AND MANAGE, OR TO CO-OPERATE WITH ANY LOCALSTATUTORY AUTHORITY, OTHER CHARITY OR ASSOCIATION IN THE MAINTENANCE AND MANAGEMENT OFSUCH CENTRE FOR ACTIVITIES PROMOTED BY WINTERBOURNE & DISTRICT COMMUNITYASSOCIATION (HEREINAFTER CALLED THE TRUSTEES) AND ITS CONSTITUENT BODIES IN FURTHERANCEOF THE ABOVE OBJECTS.

Activities: We provide facilities for sport,recreation and education for the benefit of local residents.We facilitate the use of premises as a venue for amateur theatre groups

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport, Recreation
- **Who:** Elderly/old People, The General Public/mankind

Geography

- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£59,481	£55,218	-	-
2024-03-31	£57,544	£45,910	-	-
2023-03-31	£26,792	£45,233	-	-
2022-03-31	£40,845	£66,865	-	-
2021-03-31	£58,221	£63,506	-	-

Trustees

Name	Role	Appointed
Andrew William Street		2014-02-17
Anthony John Spiller		2017-04-18

Accounts

Charity registration number 1145195 (England and Wales)

Company registration number 07743436

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss K Gower	
	Mr A Spiller	
	Mr A Williams	(Appointed 15 November 2024)
Charity number (England and Wales)	1145195	
Company number	07743436	
Registered office	Watleys End Road Winterbourne Bristol BS36 1QG	
Independent examiner	Xeinadin South Wales & West Limited Edinburgh House 1-5 Bellevue Road Clevedon North Somerset England BS21 7NP	

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

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WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

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

Principle Activity

Our aims are:

To promote the inhabitants of Winterbourne and the wider surrounding area the provision of facilities for recreation, learning and leisure-time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social or economic circumstances and for the public at large in the interests of healthy lifestyles, social welfare and with the object of increasing accessibility and of advancing education, sport and improving the condition of life of the said inhabitants.

Achievements and performance

Significant activities and achievements against objectives

Winterbourne and District Community Association continued to provide facilities for recreation and learning for the local community. Common uses of the facilities of the charity include Badminton, concerts and hall hire for parties to name but a few.

Financial review

The charity generated a surplus of £x this year (2024 - £11,634). The directors continue to look at other avenues of generating income for the long term future of the charity.

Structure, governance and management

The is a company limited by guarantee by it's Articles of Association dated 17 August 2011. It is registered as a charity with the Charity Commission. There are currently 3 directors each whom agrees to contribute £10 in the event if the charity winding up.

Anyone over the age of 16 can become a member of the Company and the number of directors shall not be less than three but shall not be subject to any maximum.

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

Miss K Gower	
Mr A Spiller	
Mr A Williams	(Appointed 15 November 2024)
Mr A Street	(Resigned 15 November 2024)

Public Benefit Statement

The charity trustees have compiled with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

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

23 January 2026

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees, who are also the directors of Winterbourne & District Community Association for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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 and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

I report to the Trustees on my examination of the financial statements of Winterbourne & District Community Association (the) for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1 accounting records were not kept in respect of the as required by section 386 of the Companies Act 2006.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Xeinadin South Wales & West Limited
Edinburgh House
1-5 Bellevue Road
Clevedon
North Somerset
BS21 7NP
England

23 January 2026

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	**3**	1,886	1,378
Charitable activities	**4**	57,424	56,073
Investments	**5**	171	93
Total income		59,481	57,544
Expenditure on:			
Charitable activities	**6**	55,218	45,910
Total expenditure		55,218	45,910
Net income and movement in funds		4,263	11,634
Reconciliation of funds:			
Fund balances at 1 April 2024		25,447	13,813
Fund balances at 31 March 2025		29,710	25,447

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

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	**11**		7,207		10,226
Current assets					
Debtors	**12**	4,389		3,595	
Cash at bank and in hand		22,553		13,394	
		26,942		16,989	
Creditors: amounts falling due within one year	**14**	(4,439)		(1,768)	
Net current assets			22,503		15,221
Total assets less current liabilities			29,710		25,447
The funds of the					
Unrestricted funds	**16**		29,710		25,447
			29,710		25,447

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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

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

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

The financial statements were approved by the Trustees on 23 January 2026

Company registration number 07743436 (England and Wales)

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

		2025		2024	
	Notes	**£**	**£**	**£**	**£**
Cash flows from operating activities					
Cash generated from operations	**17**		8,555		14,644
Investing activities					
Purchase of tangible fixed assets		(645)		-	
Investment income received		172		93	
Net cash (used in)/generated from investing activities			(473)		93
Financing activities					
Repayment of borrowings		1,077		(10,398)	
Net cash generated from/(used in) financing activities			1,077		(10,398)
Net increase in cash and cash equivalents			9,159		4,339
Cash and cash equivalents at beginning of year			13,394		9,055
Cash and cash equivalents at end of year			22,553		13,394

1 Accounting policies

Charity information

Winterbourne & District Community Association is a private company limited by guarantee incorporated in England and Wales. The registered office is Watleys End Road, Winterbourne, Bristol, BS36 1QG.

1.1 Basis of preparation

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

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

1 Accounting policies **(Continued)**

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

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

Freehold land and buildings	N/A
Leasehold improvements	Straight line over term of lease
Plant and equipment	25% reducing balance
Fixtures and fittings	20% reducing balance

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

1 Accounting policies **(Continued)**

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	1,886	1,378

3 Income from donations and legacies (Continued)

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from charitaable activities		
Services provided under contract	57,424	55,788
Sales of services by beneficiaries	-	285
	57,424	56,073

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	171	93

6 Expenditure on charitable activities

	Heading #ac982 2025	Heading #ac982 2024
	£	£
Direct costs		
Staff costs	27,032	25,023
Depreciation and impairment	3,663	3,803
Bank charges	82	91
Bookkeeping	924	766
Cleaning	2,230	2,497
Light & heat	10,678	6,595
Misc expenses	69	48
General rates & water	307	153
Independant examination	1,141	672
Insurance	3,801	3,760
Kitchen expenses	-	189
Licences & subscriptions	290	325
Repairs & maintenance	2,676	278
Printing, postage and stationery	159	26
Telephone	1,426	1,118
Software	445	455
Advertising & website	295	111
	55,218	45,910
Analysis by fund		
Unrestricted funds	55,218	45,910

7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	3,663	3,803

8 Trustees

During the year the Trustee Kelly Gower received remuneration totalling £26,210 (2024:£24,476).

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	2	2

9 Employees (Continued)

Employment costs	2025	2024
	£	£
Wages and salaries	26,213	24,476
Other pension costs	819	547
	27,032	25,023

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

10 Taxation

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

11 Tangible fixed assets

	Freehold land and buildings	Leasehold improvements	Plant and equipment	Fixtures and fittings	Total
	£	£	£	£	£
Cost					
At 1 April 2024	25,741	27,283	37,910	-	90,934
Additions	-	-	-	645	645
At 31 March 2025	25,741	27,283	37,910	645	91,579
Depreciation and impairment					
At 1 April 2024	25,741	20,288	34,680	-	80,709
Depreciation charged in the year	-	2,726	808	129	3,663
At 31 March 2025	25,741	23,014	35,488	129	84,372
Carrying amount					
At 31 March 2025	-	4,269	2,422	516	7,207
At 31 March 2024	-	6,995	3,231	-	10,226

12 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Other debtors	72	72
Prepayments and accrued income	4,317	3,523
	4,389	3,595

13 Loans and overdrafts

	2025	2024
	£	£
Loans from related parties	(1,231)	(2,308)
Payable within one year	(1,231)	(2,308)

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Borrowings	(1,231)	(2,308)
Other creditors	3,744	3,322
Accruals and deferred income	1,926	754
	4,439	1,768

15 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	819	547

The operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the in an independently administered fund.

16 Unrestricted funds

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

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	25,447	59,481	(55,218)	29,710

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Unrestricted funds **(Continued)**

Previous year:	**At 1 April 2023**	**Incoming resources**	**Resources expended**	**At 31 March 2024**
	£	**£**	**£**	**£**
General funds	13,813	57,544	(45,910)	25,447

17 Cash generated from operations

	2025	**2024**
	£	**£**
Surplus for the year	4,263	11,634
Adjustments for:		
Investment income recognised in statement of financial activities	(171)	(93)
Depreciation and impairment of tangible fixed assets	3,663	3,803
Movements in working capital:		
(Increase) in debtors	(794)	(218)
Increase/(decrease) in creditors	1,594	(482)
Cash generated from operations	8,555	14,644

18 Analysis of changes in net funds

	At 1 April 2024	**Cash flows**	**At 31 March 2025**
	£	**£**	**£**
Cash at bank and in hand	13,394	9,159	22,553
Loans falling due within one year	2,308	(1,077)	1,231
	15,702	8,082	23,784

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 1145195

Accounts

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

DIRECTORS' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

Company No: 07743436 (England & Wales)
Charity No: 1145195

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

CONTENTS

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act Purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective 01 January 2015).

Structure, Governance and Management

Winterbourne and District Community Association is a company limited by guarantee governed by its Articles of Association dated 17 August 2011. It is registered as a charity with the Charity Commission. There are currently 3 directors each of whom agrees to contribute £10 in the event of the charity winding up.

Anyone over the age of 16 can become a member of the Company and the number of directors shall be not less than three but shall not be subject to any maximum.

Principal Activity

Our aims are:
To promote for the inhabitants of Winterbourne and wider surrounding area the provision of facilities for recreation, learning and leisure-time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social or economic circumstances and for the public at large in the interests of healthy life styles, social welfare and with the object of increasing accessibility and of advancing education, sport and improving the condition of life of the said inhabitants.

Public Benefit Statement

The charity trustees have compiled with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Achievements and Performance

Winterbourne and District Community Association continued to provide facilities for recreation and learning for the local community. Common uses of the facilities of the charity include Badminton, concerts and hall hire for parties to name but a few.

Financial Review

The charity generated a surplus of £11,634 this year (2023 - deficit £18,441). The directors continue to look at other avenues of generating income for the long term future of the charity.

Reference and Administration Details

Charity No:	1145195
Company No:	07743436 (England and Wales)
Registered Office:	Watleys End Road, Winterbourne, Bristol, BS36 7QG

Our Advisers

Independent Examiners:	Harwood, Lane & Co, Units 1 - 4 Crossley Farm Business Centre, Swan Lane, Winterbourne, Bristol, BS36 1RH
Bankers:	HSBC, 2 North Walk, Yate, Bristol, BS37 4AR

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Directors:	Mr A Street	- appointment terminated 15 November 2024
	Mr A Spiller	
	Miss KL Gower	- appointed 15 November 2024
	Mr AR Williams	- appointed 15 November 2024
Secretary:	None appointed	

Trustees' responsibilities in relation to the financial statements

The Charity trustees (who are also the directors of Winterbourne and District Community Association for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards(United Kingdom Generally Accepted Accounting Practice).

Company law require the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

* select suitable accounting policies and then apply them consistently;
* observe the methods and principles of the Charities SORP;
* make judgements and estimates that are reasonable and prudent;
* stated whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explanations in the financial statements; and
* prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at anytime the financial position of the charity and enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Statement as to disclosure to our Independent Examiners

In so far as the trustees are aware at the time of approving the trustees' annual report:

* there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the charity's' independent examiner is unaware, and
* the trustees having made enquiries of fellow directors and the independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant examination information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

Chair
Name: Colin Wollett
Date: 23/12/2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

I report on the accounts of the Company for the year ended 31 March 2024, which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiners

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. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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 examiners' 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 give me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with s386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and to 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.

David Cox

David Cox F.C.A.
Harwood, Lane & Co
Chartered Accountants
Units 1 - 4
Crossley Farm Business Centre
Swan Lane
Winterbourne
BRISTOL
BS36 1RH
Date: 23 DECEMBER 2024

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES AND SUMMARY INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Restricted Funds	Unrestricted Fund	2024 Total	2023 Total
INCOME					
Income from donations and legacies	**3**	0	1,378	1,378	0
Income from charitable activities	**4**	0	56,073	56,073	26,753
Income from other trading activities	**5**	0	0	0	0
Investment Income	**6**	0	93	93	39
Total Incoming Resources		0	57,544	57,544	26,792
EXPENDITURE					
Expenditure on Raising Funds	**7**	0	0	0	0
Expenditure on Charitable Expenditure	**8**	0	45,910	45,910	45,233
Total Expenditure		0	45,910	45,910	45,233
Net income/(expenditure) and net movement in funds for the year	**13**	0	11,634	11,634	-18,441
Transfers between Funds		0	0	0	0
Reconciliation of Funds Total Funds Brought Forward	**16**	305	13,508	13,813	32,254
Total Funds Carried Forward	**16**	**£305**	**£25,142**	**£25,447**	**£13,813**

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

The notes on pages 10 to 14 form part of these accounts

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

BALANCE SHEET AS AT 31 MARCH 2024

	Notes		2024		2023
TANGIBLE FIXED ASSETS	**10**		10,226		14,029
CURRENT ASSETS					
Debtors	**11**	5,903		3,377	
Cash at Bank and in Hand		13,394		9,055	
		19,297		12,432	
CREDITORS; amounts falling due within one year	**12**	-4,076		-12,648	
Net current assets			15,221		-216
Total Assets less Total Liabilities			**£25,447**		**£13,813**
Capital and Reserves					
Restricted Funds	**16**		305		305
Unrestricted Funds	**16**		25,142		13,508
			£25,447		**£13,813**

The Director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of s.477 of the Companies Act 2006. Members have not required the company under s.476 of the Companies Act 2006, to obtain an audit for the year ended 31 March 2024. The Director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with s.386 and s.387 of the Companies Act 2006, and for preparing accounts which give a true and fair view of the state of affairs of the company as at 31 March 2024 and of its profit for the period then ended in accordance with the requirements of s.396, and which otherwise comply with the requirements of the Act relating to the accounts so far as applicable to the company.

The financial statements which have 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 were approved by the board on
23 DECEMBER 2024 and signed on its behalf.

ARWilliams

Name: AR WILLIAMS
Director

The notes on pages 10 to 14 form part of these accounts

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Total Funds 2024	Prior Year 2023
Net Cash used in operating activities	4,246	-8,721
Cash Flow from investing activities:		
Interest and dividends	93	39
Purchase of furniture and equipment	0	0
Proceeds from sale of investments	0	0
Net cash provided by investing activities	93	39
Cash Flow from financing activities:		
Repayment of borrowing	0	0
Receipt of expendable endowment	0	0
Net cash provided by financing activities	0	0
Change in cash and cash equivalents in the year	4,339	-8,682
Cash and cash equivalent brought forward	9,055	17,737
Cash and cash equivalent carried forward	**£13,394**	**£9,055**

1 Accounting Policies

1.1 Basis of preparation of accounts

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies

1.2 Income

All income is recognised once the charity has entitlement to that income, it is probably that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the

Income from grants, whether capital or revenue grants, is recognised when the charity has entitlement to the funds.

1.3 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 the settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocate or apportioned to the applicable expenditure headings.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their

Plant and Equipment	-	25% Reducing Balance
Leasehold Improvements	-	Straight line over term of lease

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2024

2 Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is £10.

3 Income from donations and legacies	Restricted Funds	Unrestricted Fund	2024 Total	2023 Total
Donations	0	1,378	1,378	0
General Grants	0	0	0	0
	0	**1,378**	**1,378**	**0**

4 Income from charitable activities	Restricted Funds	Unrestricted Fund	2024 Total	2023 Total
- Subscriptions and Affiliation Fees	0	0	0	380
- Hall Hire and Rents	0	55,788	55,788	26,353
- Miscellaneous	0	285	285	20
	0	**56,073**	**56,073**	**26,753**

5 Income from other trading activities	Restricted Funds	Unrestricted Fund	2024 Total	2023 Total
Fundraising Income	0	0	0	0
	0	**0**	**0**	**0**

6 Investment Income

All of the charities investment income of £93 (2023: £39) arises from money held in interest bearing deposit accounts and current accounts.

7 Analysis of expenditure on raising funds	Restricted	Unrestricted	2024	2023
Fundraising Costs	**£0**	**£0**	**£0**	**£0**

8	Analysis of expenditure on charitable activities	Restricted	Unrestricted	2024	2023
	Advertising and Website	0	111	111	0
	Bank Charges and Interest	0	91	91	96
	Book keeping	0	766	766	1,013
	Wages and Salaries	0	24,476	24,476	25,942
	Pension Costs	0	547	547	568
	Cleaners and Cleaning Consumables	0	2,497	2,497	2,625
	Depreciation	0	3,803	3,803	4,161
	Electricity and Gas	0	6,595	6,595	3,981
	Miscellaneous Expenses	0	48	48	35
	General Rates and Water	0	153	153	435
	Independent Examination	0	672	672	642
	Insurance	0	3,760	3,760	3,168
	Kitchen Expenses	0	189	189	0
	Licences and Subscriptions	0	325	325	424
	Repairs and Maintenance - Premises and Equip	0	278	278	818
	Stationery, Printing and Postage	0	26	26	204
	Telephone	0	1,118	1,118	654
	Software	0	455	455	467
		£0	**£45,910**	**£45,910**	**£45,233**

9	Staff costs	2024	2023
	Gross	24,476	25,942
	Pension Contributions	547	568
		£25,023	**£26,510**
	Average No of Employees	1	1

10	Tangible Fixed Assets	Freehold Property	Plant and Equipment	Improve'ts to Property	Total
	Cost				
	As at 01 April 2023	25,741	37,911	27,283	90,935
	Additions	0	0	0	0
	As at 31 March 2024	**£25,741**	**£37,911**	**£27,283**	**£90,935**
	Depreciation				
	As at 01 April 2023	25,741	33,603	17,562	76,906
	Charge	0	1,077	2,726	3,803
	As at 31 March 2024	**£25,741**	**£34,680**	**£20,288**	**£80,709**
	Net Book Value				
	As at 31 March 2023	**£0**	**£4,308**	**£9,721**	**£14,029**
	As at 31 March 2024	**£0**	**£3,231**	**£6,995**	**£10,226**

		2024	2023
11	**Debtors**	**2024**	**2023**
	Trade Debtors	0	0
	Prepayments and accrued income	3,523	3,305
	Other Debtors	72	72
	Social Club Loan	2,308	0
		£5,903	**£3,377**

12	**Creditors: amounts falling due within one year**	**2024**	**2023**
	Trade Creditors	0	0
	Other Creditors	3,322	3,550
	Accruals	754	1,008
	Social Club Loan	0	8,090
		£4,076	**£12,648**

13	**Net income/(expenditure) for the year**	**2024**	**2023**
	The surplus of income over expenditure is stated after charging:		
	Depreciation of tangible fixed assets - owned by the Company	3,803	4,161

14 Trustees remuneration and related party transactions

No members of the board of trustees received any remuneration during the year.

No trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

15 Taxation

As a charity, Winterbourne and District CA is exempt from tax on income and gains.
No tax charges have arisen in the Charity.

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2024

16 Analysis of charitable funds

Analysis of charitable funds	At 01.04.23	Income	Expenditure	Transfers	At 31.03.24
General Reserves	13,508	57,544	-45,910	0	25,142
Restricted Reserves					
- PA System	305	0	0	0	305
- Lounge Bar Refurbishment	0	0	0	0	0
Total Reserves	**£13,813**	**£57,544**	**(£45,910)**	**£0**	**£25,447**

Purpose of restricted reserves

- PA System
This fund represents money raised towards a new PA system.

- Lounge Bar Refurbishment
This fund represents money donation towards the refurbishment of the lounge bar.

17 Analysis of net assets between funds

	General Funds	Restricted Funds	Total
Tangible Fixed Assets	10,226	0	10,226
Current Assets	18,992	305	19,297
Current Liabilities	-4,076	0	-4,076
	£25,142	**£305**	**£25,447**

18 Reconciliation of net movements in funds to net cash flow from operating activities

	2024	2023
Net Movement in funds	11,634	-18,441
Add back depreciation charge	3,803	4,161
Deduct interest income	-93	-39
Decrease (increase) in debtors	-2,526	-133
Increase (decrease) in creditors	-8,572	5,731
Net cash used in operating activities	**£4,246**	**(£8,721)**

Accounts

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

DIRECTORS' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

Company No: 07743436 (England & Wales)
Charity No: 1145195

CONTENTS

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act Purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective 01 January 2015).

Principal Activity

Our aims are:

To promote for the inhabitants of Winterbourne and wider surrounding area the provision of facilities for recreation, learning and leisure-time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social or economic circumstances and for the public at large in the interests of healthy life styles, social welfare and with the object of increasing accessibility and of advancing education, sport and improving the condition of life of the said inhabitants.

Public Benefit Statement

The charity trustees have compiled with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Achievements and Performance

Winterbourne and District Community Association continued to provide facilities for recreation and learning for the local community. Common uses of the facilities of the charity include Badminton, concerts and hall hire for parties to name but a few.

Financial Review

The charity generated a deficit of £26,020 this year (2021 - deficit £5,273). However, the directors continue to look at other avenues of generating income for the long term future of the charity.

Structure, Governance and Management

Winterbourne and District Community Association is a company limited by guarantee governed by its Articles of Association dated 17 August 2011. It is registered as a charity with the Charity Commission. There are currently 2 directors each of whom agrees to contribute £10 in the event of the charity winding up.

Anyone over the age of 16 can become a member of the Company and the number of directors shall be not less than three but shall not be subject to any maximum.

Reference and Administration Details

Charity No:	1145195
Company No:	04622932 (England and Wales)
Registered Office:	Watleys End Road, Winterbourne, Bristol, BS36 7QG

Our Advisers

Independent Examiners:	Harwood, Lane & Co, Units 1 - 4 Crossley Farm Business Centre, Swan Lane, Winterbourne, Bristol, BS36 1RH
Bankers:	HSBC, 2 North Walk, Yate, Bristol, BS37 4AR

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Directors:	Mrs M. Campbell	(appointment terminated on 29 January 2022)
	Mr A. Street	
	Mr A Spiller	
Secretary:	Mrs M. Campbell	(appointment terminated on 29 January 2022)

Trustees' responsibilities in relation to the financial statements

The Charity trustees (who are also the directors of Winterbourne and District Community Association for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards(United Kingdom Generally Accepted Accounting Practice).

Company law require the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

* select suitable accounting policies and then apply them consistently;
* observe the methods and principles of the Charities SORP;
* make judgements and estimates that are reasonable and prudent;
* stated whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explanations in the financial statements; and
* prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at anytime the financial position of the charity and enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Statement as to disclosure to our Independent Examiners

In so far as the trustees are aware at the time of approving the trustees' annual report:

* there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the charity's' independent examiner is unaware, and
* the trustees having made enquiries of fellow directors and the independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant examination information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

Chair
Name: COLIN WILTSHIRE
Date: 22/12/22

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

I report on the accounts of the Company for the year ended 31 March 2022, which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiners

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. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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 examiners' 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 give me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with s386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and to 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.

David Cox

David Cox F.C.A.
Harwood, Lane & Co
Chartered Accountants
Units 1 - 4
Crossley Farm Business Centre
Swan Lane
Winterbourne
BRISTOL
BS36 1RH

Date: 22 DECEMBER 2022

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES AND SUMMARY INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Restricted Funds	Unrestricted Fund	2022 Total	2021 Total
INCOME					
Income from donations and legacies	3	0	11,425	11,425	22,941
Income from charitable activities	4	0	29,418	29,418	35,280
Income from other trading activities	5	0	0	0	0
Investment Income	6	0	2	2	12
Total Incoming Resources		0	40,845	40,845	58,233
EXPENDITURE					
Expenditure on Raising Funds	7	0	0	0	0
Expenditure on Charitable Expenditure	8	2,400	64,465	66,865	63,506
Total Expenditure		2,400	64,465	66,865	63,506
Net income/(expenditure) and net movement in funds for the year	13	-2,400	-23,620	-26,020	-5,273
Transfers between Funds		2,400	-2,400	0	0
Reconciliation of Funds					
Total Funds Brought Forward	16	305	57,969	58,274	63,547
Total Funds Carried Forward	16	£305	£31,949	£32,254	£58,274

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

The notes on pages 10 to 14 form part of these accounts

Co Reg No: 07743436

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

BALANCE SHEET AS AT 31 MARCH 2022

	Notes		2022		2021
TANGIBLE FIXED ASSETS	10		18,190		22,830
CURRENT ASSETS					
Debtors	11	3,244		3,738	
Cash at Bank and in Hand		17,737		35,641	
		20,981		39,379	
CREDITORS; amounts falling due within one year	12	-6,917		-3,935	
Net current assets			14,064		35,444
Total Assets less Total Liabilities			£32,254		£58,274
Capital and Reserves					
Restricted Funds	16		305		305
Unrestricted Funds	16		31,949		57,969
			£32,254		£58,274

The Director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of s.477 of the Companies Act 2006. Members have not required the company under s.476 of the Companies Act 2006, to obtain an audit for the year ended 31 March 2022. The Director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with s.386 and s.387 of the Companies Act 2006, and for preparing accounts which give a true and fair view of the state of affairs of the company as at 31 March 2022 and of its profit for the period then ended in accordance with the requirements of s.396, and which otherwise comply with the requirements of the Act relating to the accounts so far as applicable to the company.

The financial statements which have 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 were approved by the board on 22 DECEMBER 2022 and signed on its behalf.

Name: A. J. SPILLER
Director

The notes on pages 10 to 14 form part of these accounts

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Total Funds 2022	Prior Year 2021
Net Cash used in operating activities	-17,906	6,718
Cash Flow from investing activities:		
Interest and dividends	2	12
Purchase of furniture and equipment	0	0
Proceeds from sale of investments	0	0
Net cash provided by investing activities	2	12
Cash Flow from financing activities:		
Repayment of borrowing	0	0
Receipt of expendable endowment	0	0
Net cash provided by financing activities	0	0
Change in cash and cash equivalents in the year	-17,904	6,730
Cash and cash equivalent brought forward	35,641	28,911
Cash and cash equivalent carried forward	£17,737	£35,641

1 Accounting Policies

1.1 Basis of preparation of accounts

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

1.2 Income

All income is recognised once the charity has entitlement to that income, it is probably that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from grants, whether capital or revenue grants, is recognised when the charity has entitlement to the funds.

1.3 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 the settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocate or apportioned to the applicable expenditure headings.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their

Plant and Equipment	-	25% Reducing Balance
Leasehold Improvements	-	Straight line over term of lease

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

2 Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is £10.

3 Income from donations and legacies

	Restricted Funds	Unrestricted Fund	2022 Total	2021 Total
Donations	0	2,120	2,120	676
General Grants	0	9,305	9,305	22,265
	0	11,425	11,425	22,941

4 Income from charitable activities

	Restricted Funds	Unrestricted Fund	2022 Total	2021 Total
- Subscriptions and Affiliation Fees	0	1,030	1,030	2,745
- Hall Hire and Rents	0	15,467	15,467	3,485
- Miscellaneous	0	0	0	259
- JRS Grant	0	12,921	12,921	28,791
	0	29,418	29,418	35,280

5 Income from other trading activities

	Restricted Funds	Unrestricted Fund	2022 Total	2021 Total
The Truth TV Productions	0	0	0	0
Fundraising Income	0	0	0	0
	0	0	0	0

6 Investment Income

All of the charities investment income of £2 (2021: £12) arises from money held in interest bearing deposit accounts and current accounts.

7 Analysis of expenditure on raising funds

	Restricted	Unrestricted	2022	2021
Fundraising Costs	£0	£0	£0	£0

8 Analysis of expenditure on charitable activities

	Restricted	Unrestricted	2022	2021
Advertising and Website	0	0	0	0
Bank Charges	0	40	40	29
Book keeping	0	999	999	912
Wages and Salaries	0	38,937	38,937	38,548
Pension Costs	0	547	547	547
Cleaners and Cleaning Consumables	0	1,134	1,134	1,058
Depreciation	0	4,640	4,640	5,277
Electricity and Gas	0	3,521	3,521	2,274
Miscellaneous Expenses	0	80	80	0
General Rates and Water	0	319	319	107
Independent Examination	0	630	630	637
Insurance	0	2,607	2,607	2,367
Kitchen Expenses	0	7,521	7,521	1,682
Licences and Subscriptions	0	170	170	312
Repairs and Maintenance - Premises and Equip	2,400	1,904	4,304	9,026
Stationery, Printing and Postage	0	0	0	0
Telephone	0	525	525	357
Software	0	891	891	373
	£2,400	£64,465	£66,865	£63,506

9 Staff costs

	2022	2021
Gross	38,937	38,548
Pension Contributions	547	547
	£39,484	£39,095
Average No of Employees	3	3

10 Tangible Fixed Assets

	Freehold Property	Plant and Equipment	Improve'ts to Property	Total
Cost				
As at 01 April 2021	25,741	37,911	27,283	90,935
Additions	0	0	0	0
As at 31 March 2022	£25,741	£37,911	£27,283	£90,935
Depreciation				
As at 01 April 2021	25,741	30,254	12,110	68,105
Charge	0	1,914	2,726	4,640
As at 31 March 2022	£25,741	£32,168	£14,836	£72,745
Net Book Value				
As at 31 March 2021	£0	£7,657	£15,173	£22,830
As at 31 March 2022	£0	£5,743	£12,447	£18,190

11	**Debtors**	**2022**	**2021**
	Trade Debtors	0	1,449
	Prepayments and accrued income	2,548	2,217
	Other Debtors	696	72
		£3,244	£3,738

12	**Creditors: amounts falling due within one year**	**2022**	**2021**
	Trade Creditors	0	1,576
	Other Creditors	5,953	1,628
	Accruals	964	731
		£6,917	£3,935

13	**Net income/(expenditure) for the year**	**2022**	**2021**
	The surplus of income over expenditure is stated after charging:		
	Depreciation of tangible fixed assets - owned by the Company	4,640	5,277

14 Trustees remuneration and related party transactions

No members of the board of trustees received any remuneration during the year.

No trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

15 Taxation

As a charity, Winterbourne and District CA is exempt from tax on income and gains.
No tax charges have arisen in the Charity.

16	**Analysis of charitable funds**	**At 01.04.21**	**Income**	**Expenditure**	**Transfers**	**At 31.03.22**
	General Reserves	57,969	40,845	-64,465	-2,400	31,949
	Restricted Reserves					
	- PA System	305	0	0	0	305
	- Lounge Bar Refurbishment	0	0	-2,400	2,400	0
	Total Reserves	£58,274	£40,845	(£66,865)	£0	£32,254

Purpose of restricted reserves

- PA System
This fund represents money raised towards a new PA system.

- Lounge Bar Refurbishment
This fund represents money donation towards the refurbishment of the lounge bar.

17 Analysis of net assets between funds

	General Funds	Restricted Funds	Total
Tangible Fixed Assets	18,190	0	18,190
Current Assets	20,676	305	20,981
Current Liabilities	-6,917	0	-6,917
	£31,949	**£305**	**£32,254**

18 Reconciliation of net movements in funds to net cash flow from operating activities

	2022	2021
Net Movement in funds	-26,020	-5,273
Add back depreciation charge	4,640	5,277
Deduct interest income	-2	-12
Decrease (increase) in debtors	494	3,589
Increase (decrease) in creditors	2,982	3,137
Net cash used in operating activities	**(£17,906)**	**£6,718**

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 1145195

Accounts

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

DIRECTORS' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

Company No: 07743436 (England & Wales)
Charity No: 1145195

CONTENTS

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act Purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective 01 January 2015).

Principal Activity

Our aims are:

To promote for the inhabitants of Winterbourne and wider surrounding area the provision of facilities for recreation, learning and leisure-time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social or economic circumstances and for the public at large in the interests of healthy life styles, social welfare and with the object of increasing accessibility and of advancing education, sport and improving the condition of life of the said inhabitants.

Public Benefit Statement

The charity trustees have compiled with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Achievements and Performance

Winterbourne and District Community Association continued to provide facilities for recreation and learning for the local community. Common uses of the facilities of the charity include Badminton, concerts and hall hire for parties to name but a few.

Financial Review

The charity generated a deficit of £5,273 this year (2020 deficit £4,554). However, the directors continue to look at other avenues of generating income for the long term future of the charity.

Structure, Governance and Management

Winterbourne and District Community Association is a company limited by guarantee governed by its Articles of Association dated 17 August 2011. It is registered as a charity with the Charity Commission. There are currently 3 directors each of whom agrees to contribute £10 in the event of the charity winding up.

Anyone over the age of 16 can become a member of the Company and the number of directors shall be not less than three but shall not be subject to any maximum.

Reference and Administration Details

Charity No:	1145195
Company No:	04622932 (England and Wales)
Registered Office:	Watleys End Road, Winterbourne, Bristol, BS36 7QG

Our Advisers

Independent Examiners:	Harwood, Lane & Co, Units 1 - 4 Crossley Farm Business Centre, Swan Lane, Winterbourne, Bristol, BS36 1RH
Bankers:	HSBC, 2 North Walk, Yate, Bristol, BS37 4AR

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Directors:	Mrs M. Campbell Mr A. Street Mr A Spiller
Secretary:	Mrs M. Campbell

Trustees' responsibilities in relation to the financial statements

The Charity trustees (who are also the directors of Winterbourne and District Community Association for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards(United Kingdom Generally Accepted Accounting Practice).

Company law require the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

* select suitable accounting policies and then apply them consistently;
* observe the methods and principles of the Charities SORP;
* make judgements and estimates that are reasonable and prudent;
* stated whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explanations in the financial statements; and
* prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at anytime the financial position of the charity and enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Statement as to disclosure to our Independent Examiners

In so far as the trustees are aware at the time of approving the trustees' annual report:

* there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the charity's' independent examiner is unaware, and
* the trustees having made enquiries of fellow directors and the independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant examination information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

M. Campbell

Chair
Mrs M. Campbell

Date: 3\9\21

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

I report on the accounts of the Company for the year ended 31 March 2021, which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiners

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. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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 examiners' 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 give me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with s386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and to 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.

David Cox F.C.A.
Harwood, Lane & Co
Chartered Accountants
Units 1 - 4
Crossley Farm Business Centre
Swan Lane
Winterbourne
BRISTOL
BS36 1RH

David Cox

Date: 3 SEPTEMBER 2021

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES AND SUMMARY INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Restricted Funds	Unrestricted Fund	2021 Total	2020 Total
INCOME					
Income from donations and legacies	3	0	22,941	22,941	27,763
Income from charitable activities	4	0	35,280	35,280	46,021
Income from other trading activities	5	0	0	0	3,143
Investment Income	6	0	12	12	50
Total Incoming Resources		0	58,233	58,233	76,977
EXPENDITURE					
Expenditure on Raising Funds	7	0	0	0	2,406
Expenditure on Charitable Expenditure	8	7,625	55,881	63,506	79,125
Total Expenditure		7,625	55,881	63,506	81,531
Net income/(expenditure) and net movement in funds for the year	13	(7,625)	2,352	(5,273)	(4,554)
Transfers between Funds		5,325	(5,325)	0	0
Reconciliation of Funds					
Total Funds Brought Forward	16	2,605	60,942	63,547	68,101
Total Funds Carried Forward	16	£305	£57,969	£58,274	£63,547

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

The notes on pages 10 to 14 form part of these accounts

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

BALANCE SHEET AS AT 31 MARCH 2021

	Notes		2021		2020
TANGIBLE FIXED ASSETS	**10**		22,830		28,107
CURRENT ASSETS					
Debtors	**11**	3,738		7,327	
Cash at Bank and in Hand		35,641		28,911	
		39,379		36,238	
CREDITORS; amounts falling due within one year	**12**	(3,935)		(798)	
Net current assets			35,444		35,440
Total Assets less Total Liabilities			**£58,274**		**£63,547**
Capital and Reserves					
Restricted Funds	**16**		305		2,605
Unrestricted Funds	**16**		57,969		60,942
			£58,274		**£63,547**

The Director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of s.477 of the Companies Act 2006. Members have not required the company under s.476 of the Companies Act 2006, to obtain an audit for the year ended 31 March 2021. The Director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with s.386 and s.387 of the Companies Act 2006, and for preparing accounts which give a true and fair view of the state of affairs of the company as at 31 March 2021 and of its profit for the period then ended in accordance with the requirements of s.396, and which otherwise comply with the requirements of the Act relating to the accounts so far as applicable to the company.

The financial statements which have 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 were approved by the board on 3 SEPTEMBER 2021 and signed on its behalf.

M. Campbell

Mrs M. Campbell
Director

The notes on pages 10 to 14 form part of these accounts

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Total Funds 2021	Prior Year 2020
Net Cash used in operating activities	6,718	(4,485)
Cash Flow from investing activities:		
Interest and dividends	12	50
Purchase of furniture and equipment	0	(380)
Proceeds from sale of investments	0	0
Net cash provided by investing activities	12	(330)
Cash Flow from financing activities:		
Repayment of borrowing	0	0
Receipt of expendable endowment	0	0
Net cash provided by financing activities	0	0
Change in cash and cash equivalents in the year	6,730	(4,815)
Cash and cash equivalent brought forward	28,911	33,726
Cash and cash equivalent carried forward	**£35,641**	**£28,911**

1 Accounting Policies

1.1 Basis of preparation of accounts

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

1.2 Income

All income is recognised once the charity has entitlement to that income, it is probably that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from grants, whether capital or revenue grants, is recognised when the charity has entitlement to the funds.

1.3 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 the settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocate or apportioned to the applicable expenditure headings.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their

Plant and Equipment	-	25% Reducing Balance
Leasehold Improvements	-	Straight line over term of lease

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

2 Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is £10.

3 Income from donations and legacies

	Restricted Funds	Unrestricted Fund	2021 Total	2020 Total
Donations	0	676	676	20,763
General Grants	0	22,265	22,265	7,000
	0	**22,941**	**22,941**	**27,763**

4 Income from charitable activities

	Restricted Funds	Unrestricted Fund	2021 Total	2020 Total
- Subscriptions and Affiliation Fees	0	2,745	2,745	2,174
- Hall Hire and Rents	0	3,485	3,485	39,740
- Miscellaneous	0	259	259	4,107
- JRS Grant	0	28,791	28,791	0
	0	**35,280**	**35,280**	**46,021**

5 Income from other trading activities

	Restricted Funds	Unrestricted Fund	2021 Total	2020 Total
The Truth TV Productions		0	0	0
Fundraising Income	0	0	0	3,143
	0	**0**	**0**	**3,143**

6 Investment Income

All of the charities investment income of £12 (2020: £50) arises from money held in interest bearing deposit accounts and current accounts.

7 Analysis of expenditure on raising funds

	Restricted	Unrestricted	2021	2020
Fundraising Costs	**£0**	**£0**	**£0**	**£2,406**

WINTERBOURNE & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2021

8 Analysis of expenditure on charitable activities

	Restricted	Unrestricted	2021	2020
Advertising and Website	0	0	0	648
Bank Charges	0	29	29	0
Book keeping	0	912	912	1,566
Wages and Salaries	0	38,548	38,548	28,317
Pension Costs	0	547	547	466
Cleaners and Cleaning Consumables	0	1,058	1,058	4,434
Depreciation	0	5,277	5,277	5,136
Electricity and Gas	0	2,274	2,274	5,297
Miscellaneous Expenses	0	0	0	226
General Rates and Water	0	107	107	1,152
Independent Examination	0	637	637	618
Insurance	0	2,367	2,367	2,553
Kitchen Expenses	0	1,682	1,682	1,590
Licences and Subscriptions	0	312	312	543
Repairs and Maintenance - Premises and Equip	7,625	1,401	9,026	25,149
Stationery, Printing and Postage	0	0	0	505
Telephone	0	357	357	488
Software	0	373	373	437
	£7,625	£55,881	£63,506	£79,125

9 Staff costs

	2021	2020
Gross	38,548	30,841
Pension Contributions	547	466
	£39,095	£31,307
Average No of Employees	2	2

10 Tangible Fixed Assets

	Freehold Property	Plant and Equipment	Improve'ts to Property	Total
Cost				
As at 01 April 2020	25,741	37,911	27,283	90,935
Additions	0	0	0	0
As at 31 March 2021	£25,741	£37,911	£27,283	£90,935
Depreciation				
As at 01 April 2020	25,741	27,703	9,384	62,828
Charge	0	2,551	2,726	5,277
As at 31 March 2021	£25,741	£30,254	£12,110	£68,105
Net Book Value				
As at 31 March 2020	**£0**	**£10,208**	**£17,899**	**£28,107**
As at 31 March 2021	**£0**	**£7,657**	**£15,173**	**£22,830**

11 Debtors

	2021	2020
Trade Debtors	1,449	3,657
Prepayments and accrued income	2,217	2,786
Other Debtors	72	884
	£3,738	£7,327

12 Creditors: amounts falling due within one year

	2021	2020
Trade Creditors	1,576	180
Other Creditors	1,628	0
Accruals	731	618
	£3,935	£798

13 Net income/(expenditure) for the year

	2021	2020
The surplus of income over expenditure is stated after charging:		
Depreciation of tangible fixed assets - owned by the Company	5,277	5,136

14 Trustees remuneration and related party transactions

No members of the board of trustees received any remuneration during the year.

No trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

15 Taxation

As a charity, Winterbourne and District CA is exempt from tax on income and gains. No tax charges have arisen in the Charity.

16 Analysis of charitable funds

Analysis of charitable funds	At 01.04.20	Income	Expenditure	Transfers	At 31.03.21
General Reserves	60,942	58,233	(55,881)	(5,325)	57,969
Restricted Reserves					
- PA System	305	0	0	0	305
- Lounge Bar Refurbishment	2,300	0	(7,625)	5,325	0
Total Reserves	£63,547	£58,233	(£63,506)	£0	£58,274

Purpose of restricted reserves

- PA System
This fund represents money raised towards a new PA system.

- Lounge Bar Refurbishment
This fund represents money donation towards the refurbishment of the lounge bar.

17 Analysis of net assets between funds

	General Funds	Restricted Funds	Total
Tangible Fixed Assets	22,830	0	22,830
Current Assets	36,774	2,605	39,379
Current Liabilities	(3,935)	0	(3,935)
	£55,669	£2,605	£58,274

18 Reconciliation of net movements in funds to net cash flow from operating activities

	2021	2020
Net Movement in funds	(5,273)	(4,554)
Add back depreciation charge	5,277	5,136
Deduct interest income	(12)	(50)
Decrease (increase) in debtors	3,589	(2,799)
Increase (decrease) in creditors	3,137	(2,218)
Net cash used in operating activities	£6,718	(£4,485)