BERROW COMMUNITY ASSOCIATION LIMITED

England & Wales · Charity number 1149532

Details

Other names	BCA
Status	Registered
Legal form	Charitable company
Company number	08199454
Registered	2012-10-29
Register	View on the Charity Commission register

Contact

Address	Village Hall Parsonage Road Berrow Somerset TA8 2NJ
Phone	01278780609
Email	david@stickels.co.uk
Website	www.berrowvillagehall-somerset.co.uk

Activities

Objects: THE PROVISION AND MAINTENANCE OF A VILLAGE HALL FOR THE USE OF THE INHABITANTS OF THE AREA OF THE FORMER ECCLESIASTICAL PARISH OF THE BLESSED VIRGIN MARY,BERROW AND THE NEIGHBOURHOOD THEREOF WITHOUT DISTINCTION OF POLITICAL,RELIGIOUS OR OTHER OPINIONS,INCLUDING USE FOR MEETINGS,LECTURES AND CLASSES,AND FOR OTHER FORMS OF RECREATION AND LEISURE-TIME OCCUPATION,WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS

Activities: provision of services to the community as a village hall

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£43,959	£43,885	-	-
2024-09-30	£63,676	£58,988	-	-
2023-09-30	£38,530	£30,684	-	-
2022-09-30	£35,334	£29,036	-	-
2021-09-30	£32,741	£24,701	-	-

Trustees

Name	Role	Appointed
David Stickels		2018-08-21
Michael Wise		2024-03-01
Richard Eaton		2022-01-18
Simone Lynch Lynch		2024-06-19
keith Maitland Gough		2022-01-18

Linked charities

- THE BERROW COMMUNITY ASSOCIATION (1149532-1)

BERROW COMMUNITY ASSOCIATION LIMITED

England & Wales - Charity number 1149532

Accounts

Steam

QUICK AND EASY STEAM CLEANING

LET'S GET STARTED.

S85-CM
CDHF-SGXS
CDHF-SGXA
HS84-SM2-ME

SAFETY GUIDE

BASIC SAFETY PRECAUTIONS

This machine is intended for household use only and NOT for commercial or industrial use.

CAUTION: Danger of scalding. **CAUTION: Hot surfaces.**

PLEASE KEEP INSTRUCTIONS FOR FUTURE USE AND USE ONLY AS INSTRUCTED IN THIS GUIDE.

- Only use the machine indoors and keep the area you're cleaning well lit.
- Keep fingers, hair and loose clothing away from moving parts and openings whilst using the machine.
- This appliance can be used by children aged from 8 years and above and persons with reduced physical, sensory or mental capabilities or lack of experience and knowledge if they have been given supervision or instruction concerning use of the appliance in a safe way and understand the hazards involved. Children shall not play with the appliance. Cleaning and user maintenance shall not be made by children without supervision.
- Please refer to floor manufacturer's care recommendations before use and test your flooring/carpet/rugs by running the machine over a small hidden area, if no pile distortion or no damage occurs continue cleaning. Not suitable for unsealed or water sensitive flooring, wax polished floors or furniture, acrylic surfaces and synthetic, velvet or steam/water sensitive materials.
- Test for colour fastness in a small hidden area of upholstery/fabric to check for colour removal before use.
- This machine should not be used to clean electrical appliances such as microwaves, televisions and electrical heating systems etc.
- Only VAX recommended cloths and accessories should be used with this machine.
- This machine is to be used with water only, putting detergent into the water tank can cause damage and will invalidate the guarantee.

DON'TS

- Don't touch any hot areas/accessories on your machine. It's normal for the machine and accessories to heat up during use, always allow them to cool down before handling.
- Don't use the appliance if it has been dropped, if there are visible signs of damage or if it is leaking.
- Don't handle the plug or use the machine with wet hands.

- Don't pull or carry the machine by the power cord.
- Don't run over the power cord or use the machine if the power cord or plug is damaged. If the power cord is damaged, it must be replaced by a qualified person in order to avoid a hazard.
- Don't use the power cord as a handle, don't pull the power cord around corners or sharp edges or close a door over the power cord.
- Don't unplug the machine by pulling on the power cord.
- Don't attempt to remove blockages with sharp objects as this may cause damage to the machine. Remove blockages only as instructed in this guide.
- Don't direct liquid or steam towards equipment containing electrical components. Never touch the steam jet (there is a risk of scalding).
- Don't use the machine with incorrect voltage as this may result in damage or injury to the user. The correct voltage is listed on the ratings label.
- Don't use the machine to clean or refresh any items of clothing that are still being worn on the body.
- Don't leave the appliance unattended while it is connected to the mains supply.
- Don't use on a surface that is damaged, uneven or incorrectly fitted.

DO'S

- Always fill the water tank with water only. Never add detergent, perfume, stain remover or products containing alcohol. Filling the water tank with hot or boiling water will damage the machine and invalidate the guarantee.
- Always vacuum your carpets thoroughly and ensure hard floor areas are free from grit and debris before using your machine.
- Always unplug the appliance after use and before user maintenance.
- Turn off all controls on the machine before disconnecting or connecting the power cord, after use always wrap the power cord around the cord clips.
- Take extra care when cleaning on the stairs.
- Only replace the fuse in the plug with a British standard 13amp fuse.
- Always protect the power cord from heated surfaces and open flames.
- Use only CE/UKCA approved 13amp extension cords, non-approved extension cords may overheat. Care should be taken to arrange the extension cord as it can be a trip hazard.
- Keep the appliance out of reach of children when it is energised or cooling down. Before storing the machine please make sure the water tank is thoroughly clean and empty.
- Always switch off the machine before disconnecting or connecting cloths and accessories.

WARRANTY & TECHNICAL

WARRANTY

If a VAX machine is used in the way it is intended and it breaks down within the guarantee period, it's our responsibility to repair or replace it.

Here's what isn't covered:

- Functional parts, tools and accessories after 12 months that may suffer premature failure due to every day wear and tear.
- Consumables after 3 months such as belts, filters, brushbars, fuses etc.
- Accidental damage.
- Cosmetic damage that does not affect the functioning of the product.
- Damage as a result of use not in accordance with the user guide.
- Damage caused by not carrying out regular maintenance.
- Damage to the cable.
- Blockages; please refer to the user guide.
- Poor product performance caused by:
  - Negligent use, misuse or careless operation of the machine.
  - Failure to clean or maintain the product in accordance with the user guide.
  - Use of the machine which is not in accordance with the user guide.
  - Use of a VAX product for anything other than normal domestic household purposes in the country in which it was purchased.
  - Use of parts, accessories and consumables, which are not genuine VAX components.
  - Faulty installation or repairs - unless carried out by a qualified electrician or engineer.

TECHNICAL

EU Statement of Compliance: Manufacturer/EU importer: Vax Limited, hereby on our own responsibility, declare that the **VAX Steam** series is manufactured in compliance with the following Directives:
Safety: 2014/35/EU Low Voltage Directives/Electrical Equipment (Safety) Regulations 2016. EMC: 2014/30/EU Electromagnetic Compatibility Directive/ Electromagnetic Compatibility Regulations 2016.

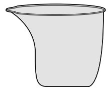
Waste electrical products should not be disposed of with household waste. Please recycle where facilities exist. Check with your Local Authority or retailer for recycling advice.

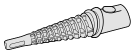
Vax Ltd, Artillery House, Heritage Way, Droitwich, WR9 8YB, UK.

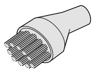
CONTENTS

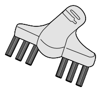
Included with your machine

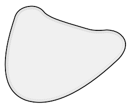
CDHF-SGXS Steam Glide
Standard tools


Measuring Jug

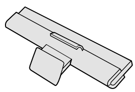

Concentration Nozzle

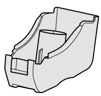

Small Round Brush

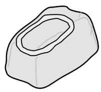

Grout Brush

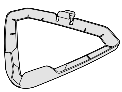

Microfibre Pad

S85-CM Steam Clean Multi
Standard tools, plus


Squeegee


Utility Head


Utility Head Pad


Carpet Glider

Thank you for buying this Steam product.

Taking care of your sealed hard floors and surfaces

Vax Steam products are designed to make steam cleaning your hard floors and surfaces regularly, as effective and efficient as possible, and this user guide will help you get the most out of your machine.

Maintaining your hard floors and surfaces with our Steam products will ensure they keep looking beautiful and are hygienically clean.

Taking care of your Multifunction Steamer

Also inside this guide are instructions on maintaining your new machine, so that it's always ready when you are to tackle your hard floors and surfaces.

Receive your FREE 1 year guarantee†

Register your product online:

vax.co.uk/registration

We're here if you need us

Visit our online support:

support.vax.co.uk

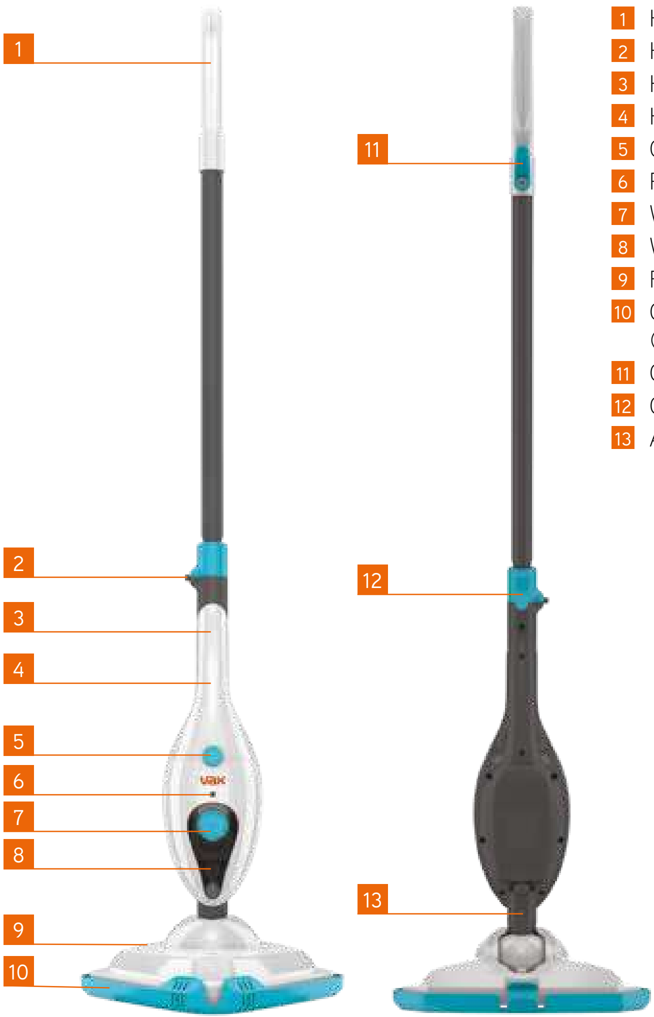
Still need to get in touch?

Our UK based Customer Care Team are here to support you.
For help with assembly, operational or performance problems, or buying and fitting new accessories, you can find all our contact details at **vax.co.uk/contact**

This user guide can be found online at: **support.vax.co.uk**

† Registration required. Terms and conditions apply, see vax.co.uk for details.

GETTING TO KNOW YOUR MACHINE



1. Handle
2. Handle release button
3. Handheld handle
4. Handheld steam trigger (hidden)
5. On/Off and steam control dial
6. Power on indicator
7. Water tank cap
8. Water tank (part of unit)
9. Floorhead
10. Carpet glider
    (Included with model S85-CM only)
11. Quick release cord hook
12. Quick release cord hook
13. Accessory floorhead release button

TECHNICAL SPECIFICATION

S85-CM Steam Clean Multi
CDHF-SGXS Steam Glide

Voltage	220-240v~50-60Hz
Wattage	1300w
Cord length	5m
Weight	2.5kg

To purchase accessories and consumables visit: **vax.co.uk**

Subject to technical change without notice. Images are illustrative only.

GETTING STARTED

PLEASE READ THE SAFETY PRECAUTIONS ON PAGES 2 & 3 BEFORE USE.

CAUTION: The machine and accessories get very hot during use. Always allow them to cool down before handling.

Always switch off and unplug the machine when assembling or disassembling.

Always switch off the machine before emptying the water tank or changing the cloths/accessories.

IMPORTANT: Please refer to floor manufacturer's care recommendations before use and test the machine on a hidden area of flooring to begin with. Only suitable for use on sealed hard floors.

Test for colour fastness in a small hidden area of upholstery/fabric to check for colour removal before use.

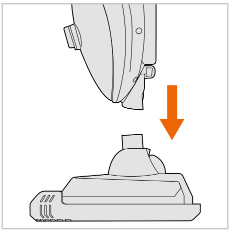
When using the machine, basic safety precautions should always be observed.

Don't aim the machine at people, animals, plants and electrical components or wires. Never touch the steam jet or floorhead from a short distance (there is a risk of scalding).

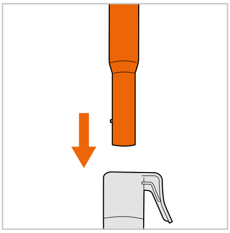
The machine is equipped with a thermostat and a thermal cut-out. If for any reason the machine overheats it will switch off. If this happens switch off and unplug the machine, allow to cool for at least 2 to 4 hours and re-try.

Don't use hot or boiling water to fill or clean the water tank.

Assembly



Push the main body down into the floorhead until it clicks into place.



Push the handle into the main body until it clicks into place.

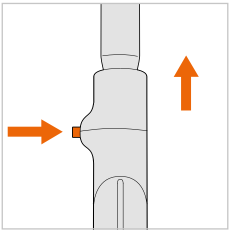
USING YOUR MACHINE

Filling the water tank

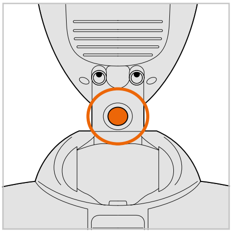
IMPORTANT: Never turn the machine over when water is in the tank, as some water may leak through the air valve.
It is normal for the water tube to make a rattling sound inside the water tank during use.

This machine is to be used with water only, putting detergent into the water tank can cause damage and invalidate the guarantee.

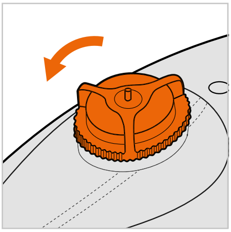
For hard water areas use filtered water.



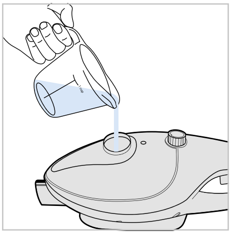
Press the handle release button and lift the handle to remove.



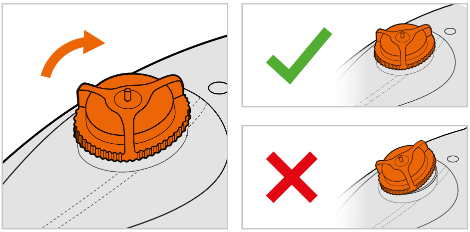
Press the accessory release button and lift the machine out of the floorhead.



Place the machine on a flat surface. Twist the water tank cap anticlockwise and lift to remove.



Use the measuring jug to fill the tank with 330ml (2 x 165ml) of water.

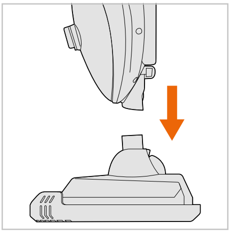


Replace the cap so that it sits flush against the tank and twist clockwise to lock into position.

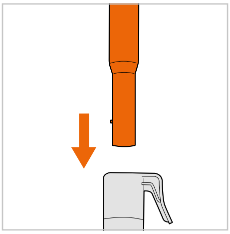
USING YOUR MACHINE

Cleaning hard floors

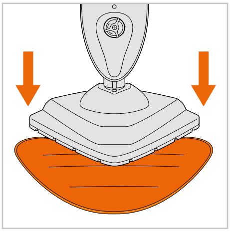
IMPORTANT: Never use the floorhead without a microfibre pad attached. Never leave the machine on one spot for an extended period of time or with a damp or wet microfibre pad attached as this may damage the floor surface.



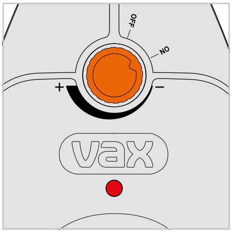
Push the main body down into the floorhead until it clicks into place.



Push the handle into the main body until it clicks into place.

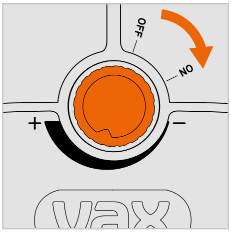


Place the microfibre pad on the floor white side facing up. Place the floorhead onto the microfibre pad making sure the microfibre pad covers the entire floorhead.

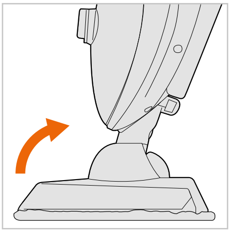


Plug into the mains and turn the dial to 'ON'.

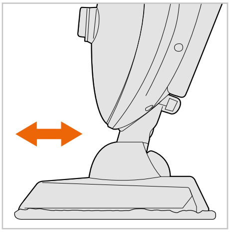
The red light will illuminate. The machine will be ready after approximately 30 seconds. During this time there will be no sound whilst it is heating up.



Twist the steam control dial to the desired setting. Steam is activated automatically.

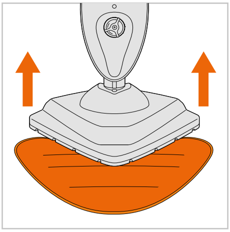


Place foot onto the floorhead and pull the handle backwards to recline.



Move the machine slowly backwards and forwards across the floor paying particular attention to high traffic areas.

Turn the dial to 'OFF' position and allow the machine to cool. The red light will switch off.



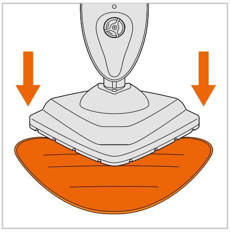
Hold the corner of the pad down with your foot and lift the machine to peel away.

USING YOUR MACHINE

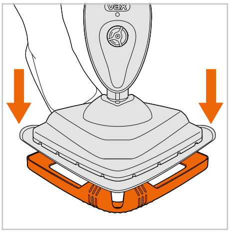
Refreshing carpets

*Carpet Glider included with model S85-CM Steam Clean Multi only.

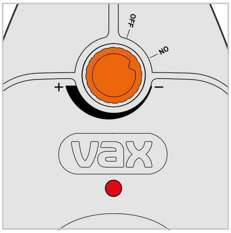
IMPORTANT: When using on carpets, always make sure the microfibre pad is used and covers the floorhead entirely before using the carpet glider*. Only use the carpet glider* when refreshing carpets.



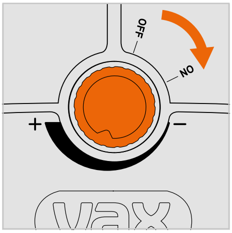
Place the microfibre pad on the floor white side facing up. Place the floorhead onto the microfibre pad making sure the microfibre pad covers the entire floorhead.



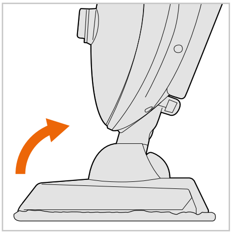
With the microfibre pad attached, push the machine into the front of the carpet glider*, then place the back of the floorhead into the clip.



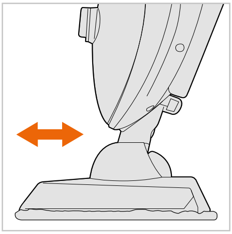
Plug into the mains and turn the dial to 'ON'. The red light will illuminate. The machine will be ready after approximately 30 seconds. During this time there will be no sound whilst it is heating up.



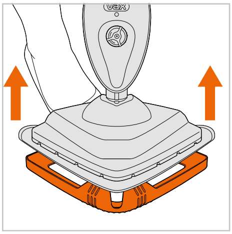
Twist the steam control dial to the desired setting. Steam is activated automatically.



Place foot onto the floorhead and pull the handle backwards to recline.

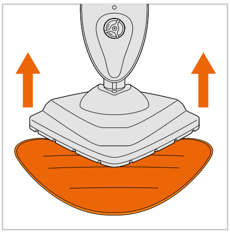


Move the machine slowly backwards and forwards across the carpet paying particular attention to high traffic areas.



To release the carpet glider*, place your foot on the clip and push down. Lift the machine to remove.

Turn the dial to 'OFF' position and allow the machine to cool. The red light will switch off.

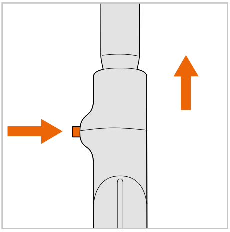


Hold the corner of the pad down with your foot and lift the machine to peel away.

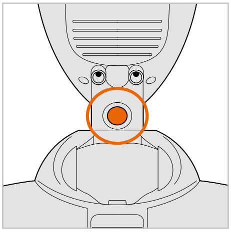
USING YOUR MACHINE

Using as a handheld

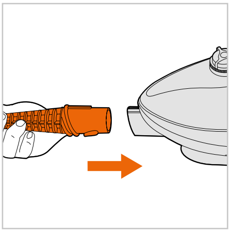
IMPORTANT: Always check the tools are clean and free from debris, don't use if damaged, broken or worn.
Always switch OFF the machine before attaching the concentration tool and accessories.



Press the handle release button and lift the handle to remove.

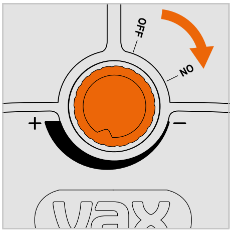


Press the accessory release button and lift the machine to release the floorhead.

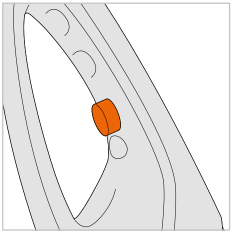


Push the concentration nozzle into the machine until it clicks into place.

Plug into the mains and turn the dial to 'ON'.
The red light will illuminate. The machine will be ready after approximately 30 seconds. During this time there will be no sound whilst it is heating up.



Twist the steam control dial to the desired setting.



Hold the trigger in until steam appears from the nozzle. During use release and squeeze the trigger in short bursts. Don't hold the trigger continuously to prevent over wetting.

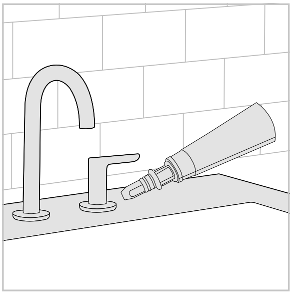
Using the accessories

CAUTION: Never use the machine on cold glass/windows as it may cause damage.

IMPORTANT: Taps should be turned off when steaming around them. Don't steam clean ovens, oven surfaces or grills when hot, allow to cool to room temperature first.

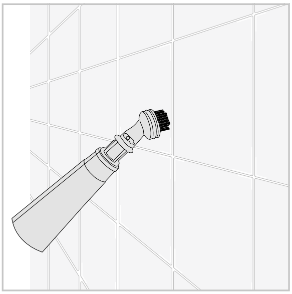
Always check the tools are clean and free from debris. Don't use the tools if they're damaged, broken or worn.

Concentration nozzle



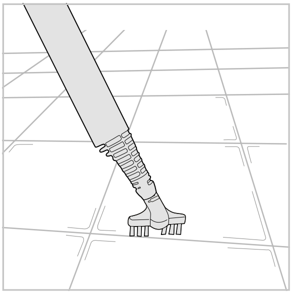
Use to remove soap scum in baths and shower enclosures and to clean heavily soiled areas in kitchens.

Small brush



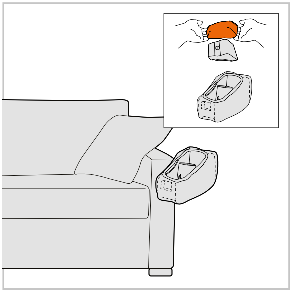
Ideal for any surface from tiles, sinks, toilets and oven tops.

Grout brush



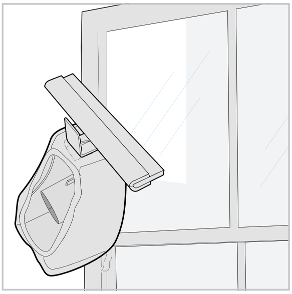
Lifts embedded dirt from in between tiles.

Utility head and pad



Attach the utility pad to the utility head for use on upholstery and clothes.

Squeegee



Great for leaving your windows, tiles and mirrors gleaming.

Utility head, utility pad and squeegee included with model S85-CM Steam Clean Multi only.

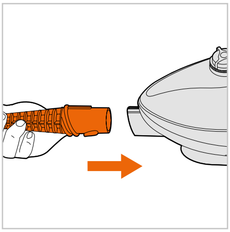
USING YOUR MACHINE

Attaching accessories

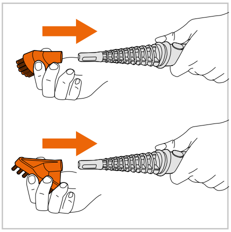
CAUTION: Never use the machine on cold glass/windows as it may cause damage.

IMPORTANT: Always check the tools are clean and free from debris. Don't use the tools if they're damaged, broken or worn.

Attaching the brushes

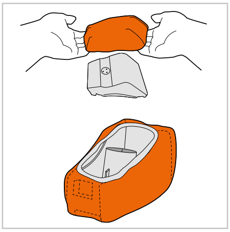


Push the concentration nozzle into the machine until it clicks into place.

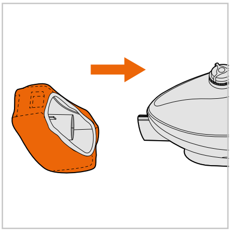


Firmly push the selected brush onto the concentration nozzle.

Attaching the utility head



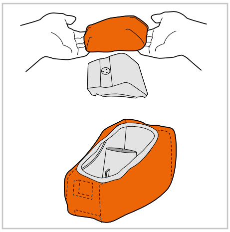
Stretch the utility pad over the utility head.



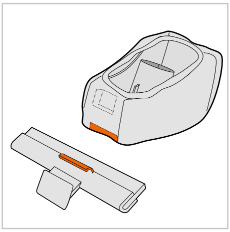
Push the utility head and pad into the machine until secure. It will not lock into place. Pull to test it is secure.

Attaching the squeegee

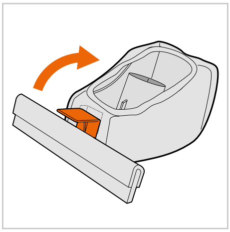
IMPORTANT: The utility pad must be attached to the utility head when fitting the squeegee.



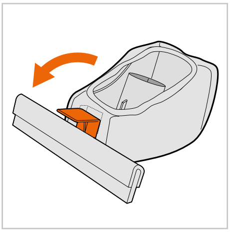
Stretch the utility pad over the utility head.



Hook the tab on the squeegee into the indent on the utility head (this will be hidden by the utility pad).



Firmly push the clip on the squeegee onto the utility head until it locks into position.



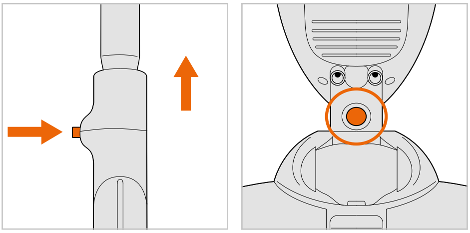
To remove, pull the clip on the squeegee down.

Utility head, utility pad and squeegee included with model S85-CM Steam Clean Multi only.

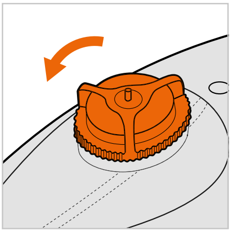
MAINTENANCE AND CLEANING

Emptying the water tank

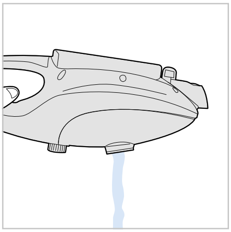
IMPORTANT: Never remove the water tank cap with the product upright as water could leak out.
Always remove the floorhead and handle, and place on a flat surface before removing the water tank cap.



Unplug, remove the handle, floorhead and place the machine on a flat surface.



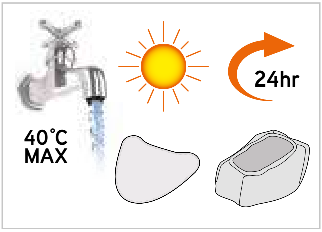
Twist the water tank cap anticlockwise and lift to remove.



Empty any excess water over an empty sink.

Cleaning the microfibre/utility head pad

IMPORTANT: Always allow the machine to fully cool down before removing the microfibre pad.
Don't use bleach or fabric softener when washing.



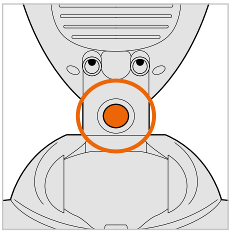
The microfibre pad is machine washable (max 40°C).
The utility head pad is hand wash only.
Allow both pads to fully dry before use.

Utility head, utility pad and squeegee included with model S85-CM Steam Clean Multi only.

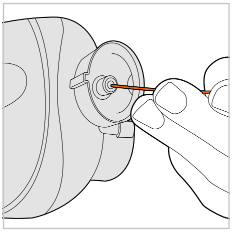
MAINTENANCE AND CLEANING

Clearing blockages

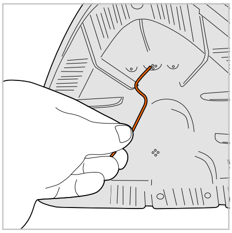
IMPORTANT: Turn the dial on the machine to 'OFF' position, switch off at the mains and unplug safely.
Allow to fully cool down before performing maintenance or troubleshooting checks.



Press the accessory release button and lift the machine to release the floorhead.



Use a small thin object such as a paperclip to insert into the nozzle and clear any blockage.



To clear a blockage in the floorhead remove the microfibre pad from the floorhead.
Insert a small thin object, such as a paperclip into the steam holes to remove any blockages.

WHAT TO DO IF IT GOES WRONG

WARNING: Always switch off and unplug the machine before performing any maintenance or troubleshooting checks.

There is an accessory missing

- Check the contents on the box to make sure the part is definitely included with your machine.

Why won't the machine turn on?

- The plug may not be fully pushed into the electrical socket.
- The fuse in the plug may need replacing. Always replace with a British 13amp fuse.
- Check the on/off control dial position. **See Cleaning hard floors page 10.**
- Check the red light is illuminated. **See Cleaning hard floors page 10.**

Why won't the machine produce steam?

- There may be no or little water in water tank. Check the water tank has water. **See Filling the water tank page 9.**
- Check the water tank cap is securely fitted onto the water tank. **See Filling the water tank page 9.**
- The water may not yet be at temperature. The machine will take approximately 30 seconds to heat up. **See Cleaning hard floors page 10.**
- The steam dial may be set to low. **See Cleaning hard floors page 10.**
- The steam path may be blocked. **See Clearing blockages page 16.**
- If using as a stick mop - the handle may not be fully inserted. Release the handle and press the handheld trigger to check steam is working. Re-insert the handle until it clicks into place.
- If using as a handheld - the ball in the water tank may be stuck. Tilt the machine to release the ball.

Why wont the microfibre pad pick up dirt?

- The microfibre pad may already be saturated or dirty. Wash the microfibre pad. **See Cleaning the microfibre pad page 15.**

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BERROW COMMUNITY ASSOCIATION LIMITED

England & Wales - Charity number 1149532

Accounts

Berrow Community Association Limited

Annual General Meeting 7th May 2025

Chairmans Statement

Yet again it’s been a busy year for our Village Hall. Bookings have remained stable and we have welcomed some new regular users. Weekend bookings have started to Improve so it’s a very busy hall.

The year has seen us carry out some vital improvements to the building. The flat roof has now been completely restored solving the damp issues we were experiencing. The new sound system with its hearing loop has been well received. The lighting in the main halls has been switched to LED bulbs and along with the Solar panels, which are now in place, means we will see a reduction in our electrical costs. The back area has been prepared by Richard Eaton Trustee and we await the laying of the concrete. The Hall floor has been sanded back and resealed ensuring its future for the coming years. Our huge thanks must go to The Hinckley Point Community Fund and the Sunley Foundation who made all of this possible.

The year has seen some staff changes with Graham Walter our Hall manager standing down and his replacement Clare Prior quickly coming up to speed. We have also welcomed new Trustees Simone Lynch who brings to the Trustees experience in the Insurance Industry and Mike Wise a local resident and ex Chair of the Parish Council.

It was with thanks and good wishes we said goodbye to Owen Davies our previous chair who after 12 years of service to the Hall decided to stand down.

The village hall lottery continues to provide a vital source of income but there is a need to recruit a few more participants to ensure it continues to give the funds we need for the hall. The trustees will be reviewing our charges over the coming months to ensure we continue to balance the books but remain fair to all our users.

In concluding I would like to thank our great team of staff and my fellow trustees for all their support over the past year . We have faced many challenges but by working together we have continued to provide a Hall fit for purpose.

David Stickels Chair 07. 05 .2025

Registration number: 8199454

Berrow Community Association Limited

(A company limited by guarantee)

Annual Report and Unaudited Financial Statements

for the Year Ended 30 September 2024

WESTCOTTS

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

BERROW COMMUNITY ASSOCIATION LIMITED

CONTENTS

BERROW COMMUNITY ASSOCIATION LIMITED

COMPANY INFORMATION

Directors	Mr K M Gough Mr M Wise Mr D Stickels Mr R Eaton
Registered office	Village Hall Parsonage Road Berrow Burnham on Sea Somerset TA8 2NW
Accountants	Westcotts Chartered Accountants 80 Oxford Street Burnham-On-Sea Somerset TA8 1EF

BERROW COMMUNITY ASSOCIATION LIMITED

DIRECTORS' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2024

The directors present their report and the financial statements for the year ended 30 September 2024.

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

Mr K M Gough

Mr O Davies FCA (ceased 19 June 2024)

Mr M Wise

Mr D Stickels

Mr R Eaton

Small companies provision statement
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.

Approved and authorised by the Board on ..01/05/2024.. and signed on its behalf by:

....
Mr D Stickels
Director

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF BERROW COMMUNITY ASSOCIATION LIMITED FOR THE YEAR ENDED 30 SEPTEMBER 2024

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Berrow Community Association Limited for the year ended 30 September 2024 as set out on pages 4 to 10 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com/regulation.

This report is made solely to the Board of Directors of Berrow Community Association Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Berrow Community Association Limited and state those matters that we have agreed to state to the Board of Directors of Berrow Community Association Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Berrow Community Association Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Berrow Community Association Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Berrow Community Association Limited. You consider that Berrow Community Association Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Berrow Community Association Limited. 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 statutory accounts.

Westcotts
....

Westcotts
Chartered Accountants
80 Oxford Street
Burnham-On-Sea
Somerset
TA8 1EF

Date:......1/5/2025

BERROW COMMUNITY ASSOCIATION LIMITED

PROFIT AND LOSS ACCOUNT AND STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Note	2024 £	(As restated) 2023 £
Turnover		63,676	38,530
Administrative expenses		228,223	(31,060)
Operating surplus		**291,899**	**7,470**
Other interest receivable and similar income		29	28
Interest payable and similar charges		(5,682)	(6,046)
		(5,653)	(6,018)
Surplus before tax	**4**	**286,246**	**1,452**
Surplus for the financial year		**286,246**	**1,452**
Retained earnings brought forward		255,028	253,576
Retained earnings carried forward		**541,274**	**255,028**

BERROW COMMUNITY ASSOCIATION LIMITED

(REGISTRATION NUMBER: 8199454)
STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2024

	Note	2024 £	(As restated) 2023 £
Fixed assets			
Tangible assets	5	633,859	340,281
Current assets			
Stocks		724	794
Debtors	6	1,223	4,484
Cash at bank and in hand		4,642	10,895
		6,589	16,173
Creditors: Amounts falling due within one year	7	(19,215)	(16,540)
Net current liabilities		**(12,626)**	**(367)**
Total assets less current liabilities		**621,233**	**339,914**
Creditors: Amounts falling due after more than one year	7	(79,959)	(84,886)
Net assets		**541,274**	**255,028**
Reserves			
Profit and loss account		541,274	255,028
Surplus		**541,274**	**255,028**

For the financial year ending 30 September 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland'.

Approved and authorised by the Board on 01/05/2025 and signed on its behalf by:

....
Mr D Stickels
Director

1 General information

The company is a company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £Nil towards the assets of the company in the event of liquidation.

The address of its registered office is:
Village Hall
Parsonage Road
Berrow
Burnham on Sea
Somerset
TA8 2NW

Principal activity
The principal activity of the company is rental of Berrow Village Hall.

2 Accounting policies

Statement of compliance
These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation
These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

The financial statements are prepared in sterling which is the functional currency of the entity.

Changes in accounting policy
The following have been applied for the first time from 1 October 2023 and have had an effect on the financial statements:

Freehold Property
The accounting policy in respect of the depreciation of freehold property has been revised in the year under review, with the result that there is a restatement of the previous year. The restatement was made by the directors so that the valuation and depreciation of the property reflected the provisions of FRS 102.

As a result of this restatement, accumulated depreciation in respect of prior years of £63,923 has been adjusted.

Revenue recognition
Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for the letting of the company's freehold property, net of Value Added Tax, together with rents, grants and funding received.

2 Accounting policies (continued)

Tangible assets
Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation
Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Furniture and equipment	- 20% straight line
Freehold property	- 2% straight line
Solar panels	- 10% straight line

Impairment
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Cash and cash equivalents
Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value. In the statement of financial position, bank overdrafts are shown within borrowing or current liabilities

Stocks
Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Costs include all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

2 Accounting policies (continued)

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the statement of comprehensive income over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Share capital

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

Financial instruments

Recognition and measurement

A financial asset or a financial liability is recognised only when the company becomes party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 4 (2023 - 4).

4 Profit before tax

Arrived at after charging/(crediting)

	2024 £	2023 £
Depreciation expense	13,919	9,196

5 Tangible assets

	Freehold property £	Furniture & equipment £	Solar panels £	Total £
Cost or valuation				
At 1 October 2023	399,518	13,720	13,205	426,443
Revaluations	300,482	-	-	300,482
Additions	-	7,015	-	7,015
At 30 September 2024	700,000	20,735	13,205	733,940
Depreciation				
At 1 October 2023	70,315	13,206	2,641	86,162
Charge for the year	11,200	1,399	1,320	13,919
At 30 September 2024	81,515	14,605	3,961	100,081
Carrying amount				
At 30 September 2024	**618,485**	**6,130**	**9,244**	**633,859**
At 30 September 2023	329,203	514	10,564	340,281

Revaluation

The freehold property was revalued by the directors on 30 September 2024 to £700,000. The valuation was based on the rental yield of the property. Included within freehold property is land at a value of £140,000. Had this class of asset been measured on a historical cost basis, the carrying amount would have been £399,518 (2023 £399,518).

6 Debtors

	2024 £	2023 £
Trade debtors	1,009	3,946
Other debtors	7	-
Prepayments	207	538
	1,223	**4,484**

7 Creditors

Creditors: amounts falling due within one year

	Note	2024 £	2023 £
Due within one year			
Loans and borrowings		4,528	4,528
Trade creditors		30	25
Taxation and social security		-	904
Accruals and deferred income		14,477	10,953
Other creditors		180	130
		19,215	16,540

Creditors: amounts falling due after more than one year

	Note	2024 £	2023 £
Due after one year			
Loans and borrowings		79,959	84,886

8 Reserves

Profit and loss account:

This reserve records retained earnings and accumulated losses.

BERROW COMMUNITY ASSOCIATION LIMITED

DETAILED STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 SEPTEMBER 2024

	2024 £	2023 £
Turnover	28,568	34,249
Other income		
Lottery funding	2,049	2,281
Grants and subsidies	33,059	2,000
	35,108	4,281
Gross surplus	**63,676**	**38,530**
Administrative expenses		
Wages and salaries	14,067	12,292
Rates and water	1,287	330
Light and heat	1,704	2,711
Insurance	1,425	1,155
Repairs and maintenance	2,261	837
Roof Repairs	26,388	-
Floor re-varnishing etc	5,400	-
Telephone	418	362
Website costs	534	728
Licences	987	366
Sundry expenses	12	155
Cleaning and materials	2,637	1,772
Accountancy fees	1,160	973
Legal and professional fees	-	123
Bank charges	60	60
Depreciation of tangible assets	13,919	9,196
Gain/(loss) from investment property	(300,482)	-
	(228,223)	31,060
Operating surplus	**291,899**	**7,470**
Other interest receivable and similar income	(29)	(28)
Interest payable and similar expenses	5,682	6,046
	5,653	6,018
Surplus before tax	**286,246**	**1,452**

Registration number: 8199454

Berrow Community Association Limited

(A company limited by guarantee)

Annual Report and Unaudited Financial Statements

for the Year Ended 30 September 2024

WESTCOTTS

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

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Mr D Stickels
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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Berrow Community Association Limited for the year ended 30 September 2024 as set out on pages 4 to 10 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com/regulation.

This report is made solely to the Board of Directors of Berrow Community Association Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Berrow Community Association Limited and state those matters that we have agreed to state to the Board of Directors of Berrow Community Association Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Berrow Community Association Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Berrow Community Association Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Berrow Community Association Limited. You consider that Berrow Community Association Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Berrow Community Association Limited. 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 statutory accounts.

Westcotts
....

Westcotts
Chartered Accountants
80 Oxford Street
Burnham-On-Sea
Somerset
TA8 1EF
Date: 1/5/2025

BERROW COMMUNITY ASSOCIATION LIMITED

PROFIT AND LOSS ACCOUNT AND STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Note	2024 £	(As restated) 2023 £
Turnover		63,676	38,530
Administrative expenses		228,223	(31,060)
Operating surplus		**291,899**	**7,470**
Other interest receivable and similar income		29	28
Interest payable and similar charges		(5,682)	(6,046)
		(5,653)	(6,018)
Surplus before tax	4	**286,246**	**1,452**
Surplus for the financial year		**286,246**	**1,452**
Retained earnings brought forward		255,028	253,576
Retained earnings carried forward		**541,274**	**255,028**

The notes on pages 6 to 10 form an integral part of these financial statements.

BERROW COMMUNITY ASSOCIATION LIMITED

(REGISTRATION NUMBER: 8199454)
STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2024

	Note	2024 £	(As restated) 2023 £
Fixed assets			
Tangible assets	5	633,859	340,281
Current assets			
Stocks		724	794
Debtors	6	1,223	4,484
Cash at bank and in hand		4,642	10,895
		6,589	16,173
Creditors: Amounts falling due within one year	7	(19,215)	(16,540)
Net current liabilities		**(12,626)**	**(367)**
Total assets less current liabilities		**621,233**	**339,914**
Creditors: Amounts falling due after more than one year	7	(79,959)	(84,886)
Net assets		**541,274**	**255,028**
Reserves			
Profit and loss account		541,274	255,028
Surplus		**541,274**	**255,028**

For the financial year ending 30 September 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland'.

Approved and authorised by the Board on 01/05/2025 and signed on its behalf by:

....
Mr D Stickels
Director

1 General information

The company is a company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £Nil towards the assets of the company in the event of liquidation.

The address of its registered office is:
Village Hall
Parsonage Road
Berrow
Burnham on Sea
Somerset
TA8 2NW

Principal activity

The principal activity of the company is rental of Berrow Village Hall.

2 Accounting policies

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

The financial statements are prepared in sterling which is the functional currency of the entity.

Changes in accounting policy

The following have been applied for the first time from 1 October 2023 and have had an effect on the financial statements:

Freehold Property

The accounting policy in respect of the depreciation of freehold property has been revised in the year under review, with the result that there is a restatement of the previous year. The restatement was made by the directors so that the valuation and depreciation of the property reflected the provisions of FRS 102.

As a result of this restatement, accumulated depreciation in respect of prior years of £63,923 has been adjusted.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for the letting of the company's freehold property, net of Value Added Tax, together with rents, grants and funding received.

2 Accounting policies (continued)

Tangible assets
Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation
Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Furniture and equipment	- 20% straight line
Freehold property	- 2% straight line
Solar panels	- 10% straight line

Impairment
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Cash and cash equivalents
Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value. In the statement of financial position, bank overdrafts are shown within borrowing or current liabilities

Stocks
Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Costs include all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

2 Accounting policies (continued)

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the statement of comprehensive income over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

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

Financial instruments
Recognition and measurement
A financial asset or a financial liability is recognised only when the company becomes party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 4 (2023 - 4).

4 Profit before tax

Arrived at after charging/(crediting)

	2024 £	2023 £
Depreciation expense	13,919	9,196

5 Tangible assets

	Freehold property £	Furniture & equipment £	Solar panels £	Total £
Cost or valuation				
At 1 October 2023	399,518	13,720	13,205	426,443
Revaluations	300,482	-	-	300,482
Additions	-	7,015	-	7,015
At 30 September 2024	700,000	20,735	13,205	733,940
Depreciation				
At 1 October 2023	70,315	13,206	2,641	86,162
Charge for the year	11,200	1,399	1,320	13,919
At 30 September 2024	81,515	14,605	3,961	100,081
Carrying amount				
At 30 September 2024	**618,485**	**6,130**	**9,244**	**633,859**
At 30 September 2023	329,203	514	10,564	340,281

Revaluation

The freehold property was revalued by the directors on 30 September 2024 to £700,000. The valuation was based on the rental yield of the property. Included within freehold property is land at a value of £140,000. Had this class of asset been measured on a historical cost basis, the carrying amount would have been £399,518 (2023 £399,518).

6 Debtors

	2024 £	2023 £
Trade debtors	1,009	3,946
Other debtors	7	-
Prepayments	207	538
	1,223	**4,484**

7 Creditors

Creditors: amounts falling due within one year

	Note	2024 £	2023 £
Due within one year			
Loans and borrowings		4,528	4,528
Trade creditors		30	25
Taxation and social security		-	904
Accruals and deferred income		14,477	10,953
Other creditors		180	130
		19,215	16,540

Creditors: amounts falling due after more than one year

	Note	2024 £	2023 £
Due after one year			
Loans and borrowings		79,959	84,886

8 Reserves

Profit and loss account:

This reserve records retained earnings and accumulated losses.

BERROW COMMUNITY ASSOCIATION LIMITED

DETAILED STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 SEPTEMBER 2024

	2024 £	2023 £
Turnover	28,568	34,249
Other income		
Lottery funding	2,049	2,281
Grants and subsidies	33,059	2,000
	35,108	4,281
Gross surplus	**63,676**	**38,530**
Administrative expenses		
Wages and salaries	14,067	12,292
Rates and water	1,287	330
Light and heat	1,704	2,711
Insurance	1,425	1,155
Repairs and maintenance	2,261	837
Roof Repairs	26,388	-
Floor re-varnishing etc	5,400	-
Telephone	418	362
Website costs	534	728
Licences	987	366
Sundry expenses	12	155
Cleaning and materials	2,637	1,772
Accountancy fees	1,160	973
Legal and professional fees	-	123
Bank charges	60	60
Depreciation of tangible assets	13,919	9,196
Gain/(loss) from investment property	(300,482)	-
	(228,223)	31,060
Operating surplus	**291,899**	**7,470**
Other interest receivable and similar income	(29)	(28)
Interest payable and similar expenses	5,682	6,046
	5,653	6,018
Surplus before tax	**286,246**	**1,452**

BERROW COMMUNITY ASSOCIATION LIMITED

England & Wales - Charity number 1149532

Accounts

Registration number: 8199454

Berrow Community Association Limited

(A company limited by guarantee)

Annual Report and Unaudited Financial Statements

for the Year Ended 30 September 2023

WESTCOTTS

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

BERROW COMMUNITY ASSOCIATION LIMITED

CONTENTS

BERROW COMMUNITY ASSOCIATION LIMITED

COMPANY INFORMATION

Directors	Mr K M Gough Mr O Davies FCA Mr M Wise Mr D Stickels Mr R Eaton
Registered office	Village Hall Parsonage Road Berrow Burnham on Sea Somerset TA8 2NW
Accountants	Westcotts (SW) Chartered Accountants 80 Oxford Street Burnham-On-Sea Somerset TA8 1EF

DIRECTORS' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2023

The directors present their report and the financial statements for the year ended 30 September 2023.

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

Mr K M Gough

Mr O Davies FCA

Mr M Wise (appointed 1 April 2023)

Mr D Stickels

Mr R Eaton

Small companies provision statement
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.

Approved and authorised by the Board on 29/4/24 and signed on its behalf by:

....
Mr O Davies FCA
Director

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF BERROW COMMUNITY ASSOCIATION LIMITED FOR THE YEAR ENDED 30 SEPTEMBER 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Berrow Community Association Limited for the year ended 30 September 2023 as set out on pages 4 to 9 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com/regulation.

This report is made solely to the Board of Directors of Berrow Community Association Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Berrow Community Association Limited and state those matters that we have agreed to state to the Board of Directors of Berrow Community Association Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Berrow Community Association Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Berrow Community Association Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Berrow Community Association Limited. You consider that Berrow Community Association Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Berrow Community Association Limited. 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 statutory accounts.

Westcotts
....

Westcotts (SW)
Chartered Accountants
80 Oxford Street
Burnham-On-Sea
Somerset
TA8 1EF
Date: 29.4.24

PROFIT AND LOSS ACCOUNT AND STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Note	2023 £	2022 £
Turnover		38,530	35,334
Administrative expenses		(24,668)	(21,411)
Operating surplus		**13,862**	**13,923**
Other interest receivable and similar income		28	5
Interest payable and similar charges		(6,046)	(6,303)
		(6,018)	(6,298)
Surplus before tax	4	**7,844**	**7,625**
Surplus for the financial year		**7,844**	**7,625**
Retained earnings brought forward		317,499	309,874
Retained earnings carried forward		**325,343**	**317,499**

The notes on pages 6 to 9 form an integral part of these financial statements.

BERROW COMMUNITY ASSOCIATION LIMITED

(REGISTRATION NUMBER: 8199454)
STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	5	410,596	400,078
Current assets			
Stocks	6	794	877
Debtors	7	4,484	3,563
Cash at bank and in hand		10,895	14,638
		16,173	19,078
Creditors: Amounts falling due within one year	8	(16,540)	(12,139)
Net current (liabilities)/assets		**(367)**	**6,939**
Total assets less current liabilities		**410,229**	**407,017**
Creditors: Amounts falling due after more than one year	8	(84,886)	(89,518)
Net assets		**325,343**	**317,499**
Reserves			
Profit and loss account		325,343	317,499
Surplus		**325,343**	**317,499**

For the financial year ending 30 September 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements 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.

Approved and authorised by the Board on 29/4/24 and signed on its behalf by:

....
Mr O Davies FCA
Director

1 General information

The company is a company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £Nil towards the assets of the company in the event of liquidation.

The address of its registered office is:
Village Hall
Parsonage Road
Berrow
Burnham on Sea
Somerset
TA8 2NW

Principal activity
The principal activity of the company is other amusement and recreation activities not elsewhere classified.

2 Accounting policies

Statement of compliance
These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation
These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

The financial statements are prepared in sterling which is the functional currency of the entity.

Revenue recognition
Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of value added tax, returns, rebates and discounts.

The company recognises revenue when:
The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Tangible assets
Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation
Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	**Depreciation method and rate**
Furniture and equipment	- 20% straight line
Freehold property	- 0% straight line
Solar panels	- 10% straight line

Impairment

2 Accounting policies (continued)

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Cash and cash equivalents
Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value. In the statement of financial position, bank overdrafts are shown within borrowing or current liabilities

Stocks
Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Costs include all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition. .

The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the statement of comprehensive income over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Financial instruments
Recognition and measurement
A financial asset or a financial liability is recognised only when the company becomes party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 4 (2022 - 4).

4 Profit before tax

Arrived at after charging/(crediting)

	2023 £	2022 £
Depreciation expense	2,804	389

5 Tangible assets

	Freehold property £	Furniture & equipment £	Solar panels £	Total £
Cost or valuation				
At 1 October 2022	399,518	13,603	-	413,121
Additions	-	117	13,205	13,322
At 30 September 2023	399,518	13,720	13,205	426,443
Depreciation				
At 1 October 2022	-	13,043	-	13,043
Charge for the year	-	163	2,641	2,804
At 30 September 2023	-	13,206	2,641	15,847
Carrying amount				
At 30 September 2023	**399,518**	**514**	**10,564**	**410,596**
At 30 September 2022	399,518	560	-	400,078

Included within the net book value of land and buildings above is £399,518 (2022 - £399,518) in respect of freehold land and buildings.

6 Stocks

	2023 £	2022 £
Other inventories	794	877

7 Debtors

	2023 £	2022 £
Trade debtors	3,946	3,308
Prepayments	538	255
	4,484	3,563

8 Creditors

Creditors: amounts falling due within one year

	Note	2023 £	2022 £
Due within one year			
Loans and borrowings	9	4,528	4,528
Trade creditors		25	179
Taxation and social security		904	816
Accruals and deferred income		10,953	6,616
Other creditors		130	-
		16,540	12,139

Creditors: amounts falling due after more than one year

	Note	2023 £	2022 £
Due after one year			
Loans and borrowings	9	84,886	89,518

9 Loans and borrowings

Non-current loans and borrowings

	2023 £	2022 £
Bank borrowings	84,886	89,518

Current loans and borrowings

	2023 £	2022 £
Bank borrowings	4,528	4,528

DETAILED STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 SEPTEMBER 2023

	2023 £	2022 £
Turnover	34,249	32,448
Other income		
Lottery funding	2,281	2,886
Grants and subsidies	2,000	-
	4,281	2,886
Gross surplus	**38,530**	**35,334**
Administrative expenses		
Wages and salaries	12,292	10,449
Rates and water	330	352
Light and heat	2,711	2,814
Insurance	1,155	1,145
Repairs and maintenance	837	1,868
Telephone	362	289
Website costs	728	380
Licences	366	186
Sundry expenses	155	482
Cleaning and materials	1,772	1,670
Accountancy fees	973	860
Legal and professional fees	123	527
Bank charges	60	-
Depreciation of tangible assets	2,804	389
	24,668	21,411
Operating surplus	**13,862**	**13,923**
Other interest receivable and similar income	(28)	(5)
Interest payable and similar expenses	6,046	6,303
	6,018	6,298
Surplus before tax	**7,844**	**7,625**

BERROW COMMUNITY ASSOCIATION LIMITED

England & Wales - Charity number 1149532

Accounts

COMPANY REGISTRATION NUMBER: 8199454

Berrow Community Association Limited

Company Limited by Guarantee

Unaudited Financial Statements

30 September 2022

WESTCOTTS
Chartered Accountants
80 Oxford Street
Burnham on Sea
Somerset
TA8 1EF

Berrow Community Association Limited

Company Limited by Guarantee

Financial Statements

Year ended 30 September 2022

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Berrow Community Association Limited

Company Limited by Guarantee

Officers and Professional Advisers

The board of directors	Mr O Davies FCA Mr D Stickels Mr K M Gough Mr R Easton
Registered office	Village Hall Parsonage Road Berrow Burnham-on-Sea Somerset TA8 2NW
Accountants	Westcotts Chartered Accountants 80 Oxford Street Burnham on Sea Somerset TA8 1EF
Bankers	CAF Bank Limited Kings Hill West malling Kent ME19 4TA

Berrow Community Association Limited

Company Limited by Guarantee

Directors' Report

Year ended 30 September 2022

The directors present their report and the unaudited financial statements of the company for the year ended 30 September 2022.

Directors

The directors who served the company during the year were as follows:

Mr O Davies FCA	
Mr D Stickels	
Mr K M Gough	(Appointed 18 January 2022)
Mr R Easton	(Appointed 18 January 2022)
Mr R M Thomas	(Resigned 14 December 2021)

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on .... and signed on behalf of the board by:

Mr O Davies FCA
Director

Registered office:
Village Hall
Parsonage Road
Berrow
Burnham-on-Sea
Somerset
TA8 2NW

Chartered Accountants Report to the Board of Directors on the Preparation of the Unaudited Statutory Financial Statements of Berrow Community Association Limited

Year ended 30 September 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Berrow Community Association Limited for the year ended 30 September 2022, which comprise the statement of income and retained earnings, statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the Board of Directors of Berrow Community Association Limited, as a body, in accordance with the terms of our engagement letter dated 22 December 2014. Our work has been undertaken solely to prepare for your approval the financial statements of Berrow Community Association Limited and state those matters that we have agreed to state to you, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Berrow Community Association Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Berrow Community Association Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Berrow Community Association Limited. You consider that Berrow Community Association Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Berrow Community Association Limited. 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 statutory financial statements.

WESTCOTTS
Chartered Accountants

80 Oxford Street
Burnham on Sea
Somerset
TA8 1EF

Berrow Community Association Limited

Company Limited by Guarantee

Statement of Income and Retained Earnings

Year ended 30 September 2022

	Note	2022 £	2021 £
Turnover		**35,334**	*32,741*
Gross profit		**35,334**	*32,741*
Administrative expenses		**21,411**	*17,736*
Operating profit		**13,923**	*15,005*
Other interest receivable and similar income		**5**	–
Interest payable and similar expenses		**6,303**	*6,965*
Profit before taxation	**6**	**7,625**	*8,040*
Tax on profit		**–**	–
Profit for the financial year and total comprehensive income		**7,625**	*8,040*
Retained earnings at the start of the year		**309,874**	*301,834*
Retained earnings at the end of the year		**317,499**	*309,874*

All the activities of the company are from continuing operations.

The notes on pages 7 to 9 form part of these financial statements.

Berrow Community Association Limited

Company Limited by Guarantee

Statement of Financial Position

30 September 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	**7**		**400,078**		*399,518*
Current assets					
Stocks		**877**		*318*	
Debtors	**8**	**3,563**		*4,099*	
Cash at bank and in hand		**14,638**		*16,045*	
		19,078		*20,462*	
Creditors: amounts falling due within one year	**9**	**12,139**		*8,210*	
Net current assets			**6,939**		*12,252*
Total assets less current liabilities			**407,017**		*411,770*
Creditors: amounts falling due after more than one year	**10**		**89,518**		*101,896*
Net assets			**317,499**		*309,874*

The statement of financial position
continues on the following page.
The notes on pages 7 to 9 form part of these financial statements.

	Note	**2022** £	**£**	2021 £	£
Capital and reserves					
Profit and loss account			**317,499**		*309,874*
Members funds			**317,499**		*309,874*

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 30 September 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements were approved by the board of directors and authorised for issue on ...., and are signed on behalf of the board by:

Mr O Davies FCA
Director

Company registration number: 8199454

1. General information

The company is a private company limited by guarantee, registered in England. The address of the registered office is Village Hall, Parsonage Road, Berrow, Burnham-on-Sea, Somerset, TA8 2NW.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for the letting of the company's freehold property, net of Value Added Tax, together with rents, grants and funding received.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Furniture and equipment	-	20% straight line

The directors consider that the residual value of the Freehold land and buildings is in excess of its original cost and have therefore not made a depreciation provision.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowing or current liabilities.

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount.

4. Company limited by guarantee

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

5. Employee numbers

The average number of persons employed by the company during the year amounted to 3 (2021: 3).

6. Profit before taxation

Profit before taxation is stated after charging:

	2022	2021
	£	£
Depreciation of tangible assets	**389**	*96*

7. Tangible assets

	Freehold property	Furniture & Equipment	**Total**
	£	£	**£**
Cost			
At 1 October 2021	399,518	12,654	**412,172**
Additions	–	949	**949**
At 30 September 2022	399,518	13,603	**413,121**
Depreciation			
At 1 October 2021	–	12,654	**12,654**
Charge for the year	–	389	**389**
At 30 September 2022	–	13,043	**13,043**
Carrying amount			
At 30 September 2022	399,518	560	**400,078**
At 30 September 2021	399,518	–	*399,518*

8. Debtors

	2022	2021
	£	£
Trade debtors	**3,308**	*3,964*
Prepayments and accrued income	**255**	*135*
	3,563	*4,099*

9. Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loan	**4,528**	*4,528*
Trade creditors	**179**	*773*
Accruals and deferred income	**6,616**	*2,137*
Social security and other taxes	**816**	*772*
	12,139	*8,210*

10. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Bank loan	**89,518**	*101,896*

The following pages do not form part of the financial statements.

Berrow Community Association Limited

Detailed Income Statement

Year ended 30 September 2022

	2022	2021
	£	£
Turnover		
Lettings	**27,506**	*11,148*
Fundraising	**1,768**	*641*
Lottery funding	**2,886**	*3,282*
Coronavirus grants	**–**	*17,670*
Bar sales	**3,174**	–
	35,334	*32,741*
Gross profit	**35,334**	*32,741*
Overheads		
Administrative expenses		
Rates and water	**352**	*358*
Light and heat	**2,814**	*1,623*
Insurance	**1,145**	*1,290*
Repairs and maintenance	**1,868**	*1,213*
Cleaning and materials	**1,670**	*1,611*
Wages and salaries	**10,449**	*7,597*
Telephone	**289**	*341*
Licences	**186**	*394*
Website costs	**380**	*360*
Printing postage and stationery	**–**	*65*
Sundry expenses	**482**	*1,938*
Legal and professional fees	**527**	–
Accountancy fees	**860**	*850*
Depreciation of tangible assets	**389**	*96*
	21,411	*17,736*
Operating profit	**13,923**	*15,005*
Other interest receivable and similar income	**5**	–
Interest payable and similar expenses	**(6,303)**	*(6,965)*
Profit before taxation	**7,625**	*8,040*

	2022	2021
	£	£
Other interest receivable and similar income		
Interest receivable	**5**	–
Interest payable and similar expenses		
Interest on bank loans and overdrafts	**6,303**	*6,965*

BERROW COMMUNITY ASSOCIATION LIMITED

England & Wales - Charity number 1149532

Accounts

COMPANY REGISTRATION NUMBER: 8199454

Berrow Community Association Limited

Company Limited by Guarantee

Unaudited Financial Statements

30 September 2021

THOMAS WESTCOTT
Chartered Accountants
80 Oxford Street
Burnham on Sea
Somerset
TA8 1EF

Berrow Community Association Limited

Company Limited by Guarantee

Financial Statements

Year ended 30 September 2021

Contents **Page**

Berrow Community Association Limited

Company Limited by Guarantee

Officers and Professional Advisers

The board of directors	Mr O Davies FCA Mr D Stickels
Registered office	Village Hall Parsonage Road Berrow Burnham-on-Sea Somerset TA8 2NW
Accountants	Thomas Westcott Chartered Accountants 80 Oxford Street Burnham on Sea Somerset TA8 1EF
Bankers	CAF Bank Limited Kings Hill West malling Kent ME19 4TA

Berrow Community Association Limited

Company Limited by Guarantee

Directors' Report

Year ended 30 September 2021

The directors present their report and the unaudited financial statements of the company for the year ended 30 September 2021.

Directors

The directors who served the company during the year were as follows:

Mr O Davies FCA	
Mr D Stickels	
Mr R M Thomas	(Resigned 15 December 2021)
Miss D Anderson	(Resigned 22 July 2021)

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on .... and signed on behalf of the board by:

Mr O Davies FCA
Director

Registered office:
Village Hall
Parsonage Road
Berrow
Burnham-on-Sea
Somerset
TA8 2NW

Berrow Community Association Limited

Company Limited by Guarantee

Chartered Accountants Report to the Board of Directors on the Preparation of the Unaudited Statutory Financial Statements of Berrow Community Association Limited

Year ended 30 September 2021

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Berrow Community Association Limited for the year ended 30 September 2021, which comprise the statement of income and retained earnings, statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the Board of Directors of Berrow Community Association Limited, as a body, in accordance with the terms of our engagement letter dated 22 December 2014. Our work has been undertaken solely to prepare for your approval the financial statements of Berrow Community Association Limited and state those matters that we have agreed to state to you, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Berrow Community Association Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Berrow Community Association Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Berrow Community Association Limited. You consider that Berrow Community Association Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Berrow Community Association Limited. 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 statutory financial statements.

Thomas Westcott

THOMAS WESTCOTT
Chartered Accountants

80 Oxford Street
Burnham on Sea
Somerset
TA8 1EF

12.1.22

Berrow Community Association Limited

Company Limited by Guarantee

Statement of Income and Retained Earnings

Year ended 30 September 2021

	Note	2021 £	2020 £
Turnover		**32,741**	*28,807*
Gross profit		**32,741**	*28,807*
Administrative expenses		**17,736**	*19,280*
Operating profit		**15,005**	*9,527*
Interest payable and similar expenses		**6,965**	*7,098*
Profit before taxation	**6**	**8,040**	*2,429*
Tax on profit		**–**	–
Profit for the financial year and total comprehensive income		**8,040**	*2,429*
Retained earnings at the start of the year		**301,834**	*299,405*
Retained earnings at the end of the year		**309,874**	*301,834*

All the activities of the company are from continuing operations.

The notes on pages 7 to 9 form part of these financial statements.

Berrow Community Association Limited

Company Limited by Guarantee

Statement of Financial Position

30 September 2021

	Note	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	7		399,518		399,614
Current assets					
Stocks		318		–	
Debtors	8	4,099		2,078	
Cash at bank and in hand		16,045		9,973	
		20,462		12,051	
Creditors: amounts falling due within one year	9	8,210		2,275	
Net current assets			12,252		9,776
Total assets less current liabilities			411,770		409,390
Creditors: amounts falling due after more than one year	10		101,896		107,556
Net assets			309,874		301,834

The statement of financial position
continues on the following page.
The notes on pages 7 to 9 form part of these financial statements.

Berrow Community Association Limited

Company Limited by Guarantee

Statement of Financial Position ***(continued)***

30 September 2021

	Note	2021 £	2021 £	2020 £	2020 £
Capital and reserves					
Profit and loss account			**309,874**		*301,834*
Members funds			**309,874**		*301,834*

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 30 September 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements were approved by the board of directors and authorised for issue on 24/12/2021....., and are signed on behalf of the board by:

Mr O Davies FCA
Director

Company registration number: 8199454

The notes on pages 7 to 9 form part of these financial statements.

1. General Information

The company is a private company limited by guarantee, registered in England. The address of the registered office is Village Hall, Parsonage Road, Berrow, Burnham-on-Sea, Somerset, TA8 2NW.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for the letting of the company's freehold property, net of Value Added Tax, together with rents, grants and funding received.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Furniture and equipment	-	20% straight line

The directors consider that the residual value of the Freehold land and buildings is in excess of its original cost and have therefore not made a depreciation provision.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowing or current liabilities.

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount.

4. Company limited by guarantee

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

5. Employee numbers

The average number of persons employed by the company during the year amounted to 3 (2020: 3).

6. Profit before taxation

Profit before taxation is stated after charging:

	2021	2020
	£	£
Depreciation of tangible assets	**96**	*753*

7. Tangible assets

	Freehold property £	Furniture & Equipment £	**Total £**
Cost			
At 1 October 2020 and 30 September 2021	399,518	12,654	**412,172**
Depreciation			
At 1 October 2020	–	12,558	**12,558**
Charge for the year	–	96	**96**
At 30 September 2021	–	12,654	**12,654**
Carrying amount			
At 30 September 2021	399,518	–	**399,518**
At 30 September 2020	399,518	96	*399,614*

8. Debtors

	2021	2020
	£	£
Trade debtors	**3,964**	*1,532*
Prepayments and accrued income	**135**	*244*
Other debtors	–	*302*
	4,099	*2,078*

9. Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loan	**4,528**	–
Trade creditors	**773**	*148*
Accruals and deferred income	**2,137**	*2,033*
Social security and other taxes	**772**	*94*
	8,210	*2,275*

10. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Bank loan	**101,896**	*107,556*

The following pages do not form part of the financial statements.

Berrow Community Association Limited

Detailed Income Statement

Year ended 30 September 2021

	2021 £	2020 £
Turnover		
Lettings	**11,148**	*10,759*
Donations	**–**	*5,855*
Fundraising	**641**	*537*
Lottery funding	**3,282**	*–*
Coronavirus grants	**17,670**	*10,000*
Job retention scheme receipts	**–**	*1,656*
	32,741	*28,807*
Administrative expenses		
Rates and water	**358**	*48*
Light and heat	**1,623**	*1,986*
Insurance	**1,290**	*1,275*
Repairs and maintenance	**1,213**	*203*
Cleaning and materials	**1,611**	*3,151*
Wages and salaries	**7,597**	*8,960*
Telephone	**341**	*834*
Licences	**394**	*714*
Website costs	**360**	*437*
Printing postage and stationery	**65**	*26*
Sundry expenses	**1,938**	*13*
Bank charges	**–**	*60*
Accountancy fees	**850**	*820*
Depreciation of tangible assets	**96**	*753*
	17,736	*19,280*
Operating profit	**15,005**	*9,527*
Interest payable and similar expenses	**(6,965)**	*(7,098)*
Profit before taxation	**8,040**	*2,429*

Berrow Community Association Limited

Notes to the Detailed Income Statement

Year ended 30 September 2021

	2021	2020
	£	£
Interest payable and similar expenses		
Interest on bank loans and overdrafts	**6,965**	*7,098*