
FELTHAM COMMUNITY DEVELOPMENT ASSOCIATION
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

FELTHAM COMMUNITY DEVELOPMENT ASSOCIATION
(A Company Limited by Guarantee)

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FELTHAM COMMUNITY DEVELOPMENT ASSOCIATION
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2022

Trustees	D L Brooks-Hutchinson, Trustee L Edwards, Trustee R Clarke, Trustee
Company registered number	08588589
Charity registered number	1155278
Registered office	Belvedere House Community Resource Centre Lemon Grove Feltham Middlesex TW13 4DH
Independent examiner	Desaur LLP Chartered Certified Accountants CEME Campus Marsh Way Rainham Essex RM13 8EU

FELTHAM COMMUNITY DEVELOPMENT ASSOCIATION
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2022

The Trustees present their annual report together with the financial statements of the Company for the 1 July 2021 to 30 June 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

To further or benefit the residents of Feltham and the neighbourhood by bringing together the residents and the local authorities, voluntary groups, and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare with the objective of improving the conditions of life for the residents.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Trustees

We currently have 3 trustees who have a history of committed active community involvement –

Richard Clarke

Lauren Edwards

Danielle Hutchinson

During the current financial year, we were also assisted by Committee member Susie John.

We are looking to build an even stronger committee and trustee board to help secure the future of the resource centre and the charity; to this end, within the first few months of the 2022/2023 financial year we recruited two additional Committee members who we are very excited to work with – Chris Mayo and Raheela Narchoor. Our trustees are also in talks with several other community-focused individuals regarding the FCDA's work, and hope to bring them on board as committee members.

Achievements and performance

a. Main achievements of the Company

Reducing Youth Violence & Forward Together grants from London Borough of Hounslow:

In March 2020 and March 2021, the FCDA was awarded two grants totalling £31,175.08. We received the funding in instalments between March 2021 and October 2022, and it was spent throughout this time. The funds were used to start a youth club aimed at 11 – 18-year-olds, and to deliver long-term post-pandemic recovery

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Achievements and performance (continued)

projects for local residents.

Youth Club: In recent years, funding to youth services in the borough has been cut by two thirds. The aim of the FCDA Pulse Youth Club is to divert young people from anti-social activity by increasing their self-esteem through positive activities. They will also be given support and advice from experienced youth mentors and workers

Recovery projects: a community effort to help people recover from the pandemic. The activities we put together are designed to support local people's physical health and mental wellbeing. The following activities were facilitated:

- Summer project – a variety of activities for local children and young people, such as dance, film making, boxing, and arts and crafts.
- Gardening – we began to beautify an ugly disused space on the Highfields estate, with the end goal of providing a calm and beautiful spot for local people to relax in. We wanted local people to take ownership of this space to prevent further vandalism and so have partnered with local organisations Friends of Bridge House Pond, Feltham in Bloom, and Cultivate London.
- Community Fitness – boxing fitness in the community cage, gentle exercise for older people, walking group.

Adult Education

Community Keys continues to arrange a variety of adult education courses through provider Learning Curve. The courses are popular, and we have had many students returning to attend different courses throughout the year. The courses also provide opportunities for attendees to learn about and access other FCDA provisions. During the 2021/2022 financial year, the courses delivered included Early Years Education Level 2, Understanding Autism, and Support Work in Schools.

Flourishing Feltham

The FCDA continues to try to make a positive, sustainable impact on Feltham's urban green spaces. In our efforts, we have worked with community groups Cultivate London and Feltham in Bloom, many individual volunteers, and facilities management company Coalo. In celebration of the late Queen Elizabeth II's Platinum Jubilee, we purchased a large planter for Feltham Station, and arranged the planting of bulbs that were donated by South Western Railways. We also supported Feltham in Bloom with their volunteer efforts at the Hampton Court Flower Show. The renamed Butterfly Garden, an unused space on the Highfields Estate (discussed above, as part of the Reducing Youth Violence / Forward Together grants) is a work in progress, with many consultations between the various organisations having taken place; work continues in the new year.

The Reach Foundation

The Reach Children's Hub rents the Centre on Wednesdays to run a drop-in session for parents called Our House. The Hub team provides a warm, welcoming space for people experiencing multiple vulnerabilities, particularly social isolation. People cook and eat together, do crafts, there is a creche facility, and parenting courses in the afternoon. The Hub also works in collaboration with Surplus to Supper and the Hounslow Council (Thriving Communities Fund) to provide food packages for the community on Wednesdays.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Achievements and performance (continued)

Centre for Human Development

The CHD is an OISC-accredited and CPD-certified organisation that supports women to help them understand their immigration status in relation to work or setting up a business, and also advises victims of domestic abuse who want to leave partners but are concerned about their immigration status.

The CHD has rented space in the Centre to provide personalised skills, knowledge, and information services to BAME women whose education or employment have been disrupted by conflict / migration, long-term unemployment, and other life-changing events. The CHD also uses the Centre to deliver their unique programmes, designed to bring different people together to develop their confidence and skills in understanding and connecting with others; the main aim of their programmes is to bring residents of London together through arts, food, life skills, sports, inter-faiths dinners and in other different ways, while providing face-to-face social support to those who speak little or no English.

Feltham Arts' Creative Thursdays

Feltham Arts rents space at the Centre for their long-running Mosaics Class, for referred local adults who support the design and creation of beautiful public artworks for the area with resident community artist Susie John.

Sewing Club

This Thriving Communities Fund – Revenue (Small grant) funded sewing classes from May to July 2022.

The main objective was to help the participants to use a sewing machine well, and to understand how to use and the value of the different attachments and the variety of stitches a machine can produce. We also wanted to help participants look at textiles around the house and how to reuse them. To this end, we mainly used recycled fabrics, old curtains, sheets, and thrifted fabrics.

The participants had mixed abilities, ranging from having never used a sewing machine before to being quite skilled; the outcome was amazing as the final piece from all participants was a completed garment! There were friendships forged and a real sense of belonging was felt.

Many different techniques were taught, such as attaching bias binding, buttonholes, and draping, as well as reading a pattern and understanding the instructions of a pattern. The amount of learning that took place was exceptional considering the relatively small amount of time dedicated to the classes, just 2 hours weekly for 12 weeks. To see someone who was initially scared of using a sewing machine, become confidently able to produce their own garment at the end of the course, provided a real sense of achievement to the tutor.?

b. Fundraising activities and income generation

Income and Expenditure

The charity generates revenue in two ways. Firstly, through the receipt of funding for various community projects. An appropriate portion of each grant is set aside (as per the application) for FCDA expenses such as venue hire, administrative duties, utilities, and staff costs. Secondly, revenue is generated by third-party hiring of rooms for community interest groups. We have a sliding scale of charges from free (if the activity has strong community value and the organising group does not have funding) to up to £20ph for organisations that are not community-driven.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Achievements and performance (continued)

FCDA expenses fall into two categories, namely (1) expenses that are related to and paid for by external funding (mainly grants) and (2) expenses incurred in the running of the organisation itself and the Centre.

Financial review

a. Financial Position

FCDA's financial position at the end of this period is shown in the financial statements following. Income and expenditure increased in the period due the activities carried out in the year. The trustees are pleased to report the financial position of FCDA as stable despite the various challenges in the year.

b. Going Concern

It is the intention of the trustees to keep the charity viable until we can resume working for the local community. We will also be looking to apply for grants from both Council and other institutions. The current trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

c. Reserves Policy

The Trustees have examined the charity's requirements for reserves needed to meet the working capital requirements of the charity and they are confident that FCDA is able to continue the current charitable activities.

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 14 November 2013 and is a registered charity number 1155278.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Based on the Board of Trustees' skills audit, trustee recruitment is undertaken to seek candidates with the skills sets identified. FCDA operates an open recruitment process using appropriate recruitment sites, local and socialmedia. Prospective candidates are asked to provide a CV and demonstrate the skills they would bring to theboard and why they wish to engage with the charity. An opportunity to visit the operational site and or, attend a Trust Board meeting as an observer is made. Respondents are then asked to complete a Trustee application form and attend for interview and are appointed by a majority vote by existing Trustees. Following completion of the declaration of interest form and agreeing to a DBS, Trustees are then appointed and registered as Directors of the Company.

FCDA also co-opts members to the Trust Board, a direct invitation is made by the Trustees if a candidate is know to have a required skill set. Co-opted members are asked to follow the same appointment process as Trustees. Co-opted members have full board voting rights but are not required to become Director's of the Company.

None of the members of the Trustees has any beneficial interest in the company. All of the members of the Trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

c. Financial risk management

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Plans for future periods

The FCDA has big plans for the 2022 / 2023 year!

Current External Groups (using the Centre, not run by FCDA)

We are happy to confirm that all the groups using the Centre on an ongoing basis during the 2021/2022 financial year will continue to do so in the 2022/2023 financial year. This includes the Community Keys Adult Education courses, the Reach Children's Hub's programme Our House, the Centre for Human Development immigration support groups, and Feltham Arts' Creative Thursdays.

Sewing Club

We will be extending the successful Sewing Club, the funding for which has been supplied by Hounslow's Thriving Community Fund (£24,714 grant awarded in December 2022). The new classes will begin the week of 20 February 2023, with three classes being held each week (excluding school holidays) until February 2024.

The workshops will be delivered by experienced Tutor, Kim Lee. She is a skilled sewing teacher who is also PTTLS-qualified, and has vast experience in delivering such workshops, including the six-week workshop held at the FCDA in the previous financial year.

We will deliver this project at the FCDA's headquarters, Belvedere House Community Resource Centre in Feltham, and at the end of the project, we will host an event where our participants will exhibit their creations and showcase their skills to an audience including councillors, local residents, and other community groups.

Pulse Youth Club

Pulse Youth Club continues to be run through the FCDA, in partnership with local youth organisation Rise and Thrive. Pulse has been a real success; it has exceeded expectations. Our aim is to offer even more provision for the community and to bring the community closer together. There have been challenges for the delivery team, but they have worked with the community to overcome these challenges and we are very happy with their hard work and the initiative shown. The youth club also has a parent committee who volunteer during the sessions or meet to advise, and to whom we are very grateful.

We are currently looking into what funding is available, as the initial start-up funding – received via the Hounslow's Thriving Community and Safer Communities Funds – is now depleted.

Partnership with Work Hounslow

We are in discussions with Work Hounslow to provide an appointment-based and drop-in service to local residents, during which residents may enquire about and receive qualified advice on a variety of employment-related matters. Work Hounslow also has many connections within the Hounslow employment sector, and we are discussing the feasibility of offering suitable candidates guaranteed-interview short courses via the FCDA.

Svitanok Ukrainian Language & Culture Group

On Sundays, a group of Ukrainian parents and children meet at the Centre to provide Ukrainian language and culture education to their children. The need for such a group came about during the Ukraine / Russia conflict, where many Ukrainian people of all ages found themselves unexpectedly in a new country and surrounded by a different culture and language. As the group grew, the need for a more formal venue arose, and the FCDA is happy to provide the Centre as a meeting place. The group allows participants to celebrate their culture and gives the adults in attendance an opportunity to pass their language and cultural traditions on to the younger members of the group.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Plans for future periods (continued)

The Mental Health Hub

During the forthcoming year, the FCDA hopes to consolidate three projects that have been in the works since lockdown restrictions eased. All three have a strong mental health focus, with a different at-risk group targeted with each part of the project – new mothers, men of all ages, and senior citizens. We hope to establish a Mental Health Hub that will provide separate opportunities for all three groups to learn new coping skills and / or be signposted to more formal mental health structures, within the context of a social group where members are also free to simply relax and have some “me-time”. We are currently liaising with potential partners (individuals and organisations) and investigating funding options.

FCDA Refurbishment grant application

We submitted an Expression of Interest for a £33,200 grant from Hounslow's Thriving Community Capital Fund and have recently been asked to submit a full application! The two biggest components of the project will be to (1) repaint all the rooms and hallways and (2) improve the existing plumbing in the bathrooms. We also need to replace the floor in the creche with long-lasting and easy-to-maintain laminate, do basic repairs to doors and ceilings, purchase new blinds or window film for all rooms, purchase new furniture for the reception area, build or purchase shelves for our dedicated storage area, and replace some of the older, very worn small kitchen appliances.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
L Edwards

Date: 14 March 2023

FELTHAM COMMUNITY DEVELOPMENT ASSOCIATION
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STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 30 JUNE 2022

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

Approved by order of the members of the board of Trustees on 14 March 2023 and signed on its behalf by:


.....
L Edwards

FELTHAM COMMUNITY DEVELOPMENT ASSOCIATION
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2022

Independent Examiner's Report to the Trustees of Feltham Community Development Association ('the Company')

We report to the charity Trustees on our examination of the accounts of the Company for the year ended 30 June 2022.

Responsibilities and Basis of Report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied ourselves that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out our examination we have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.


Independent Examiner's Statement

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe:

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

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

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our work has been undertaken so that we might state to the Company's Trustees those matters we are required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for our work or for this report.

Signed: 
Jaswinder S Vasir

Dated: 14 March 2023

MAAT, FCCA

Desaur LLP
Chartered Certified Accountants
CEME Campus
Marsh Way
Rainham
Essex
RM13 8EU

FELTHAM COMMUNITY DEVELOPMENT ASSOCIATION
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STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	960	12,838	13,798	20,549
Investments	4	1	-	1	6
Other income		15,411	-	15,411	8,967
Total income		16,372	12,838	29,210	29,522
Expenditure on:					
Charitable activities	5	18,201	5,665	23,866	12,225
Total expenditure		18,201	5,665	23,866	12,225
Net movement in funds		(1,829)	7,173	5,344	17,297
Reconciliation of funds:					
Total funds brought forward		12,164	16,038	28,202	10,905
Net movement in funds		(1,829)	7,173	5,344	17,297
Total funds carried forward		10,335	23,211	33,546	28,202

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 22 form part of these financial statements.

FELTHAM COMMUNITY DEVELOPMENT ASSOCIATION
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REGISTERED NUMBER: 08588589

BALANCE SHEET
AS AT 30 JUNE 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand		36,085	29,282
		<u>36,085</u>	<u>29,282</u>
Creditors: amounts falling due within one year	10	(2,539)	(1,080)
Net current assets		<u>33,546</u>	<u>28,202</u>
Total assets less current liabilities		<u>33,546</u>	<u>28,202</u>
Net assets excluding pension asset		<u>33,546</u>	<u>28,202</u>
Total net assets		<u><u>33,546</u></u>	<u><u>28,202</u></u>
Charity funds			
Restricted funds	11	23,211	16,038
Unrestricted funds	11	10,335	12,164
Total funds		<u><u>33,546</u></u>	<u><u>28,202</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

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

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

The financial statements were approved and authorised for issue by the Trustees on 14 March 2023 and signed on their behalf by:



L Edwards

The notes on pages 13 to 22 form part of these financial statements.

FELTHAM COMMUNITY DEVELOPMENT ASSOCIATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. General information

Feltham Community Development Association is a private company limited by guarantee incorporated in England and Wales. The registered office is Belvedere House Community Resource Centre, Lemon Grove, Feltham, Middlesex, TW13 4DH.

The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Feltham Community Development Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The trustees have considered the current economic uncertainty and price volatility caused by the COVID pandemic and economic conditions. Despite this, the charity continues to carry out its functions and plans on continuing business as normal as the economy slowly reopens.

On this basis, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

2.3 Income

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

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

2. Accounting policies (continued)

2.4 Expenditure (continued)

and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

FELTHAM COMMUNITY DEVELOPMENT ASSOCIATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Grants	960	12,838	13,798

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Grants	4,511	16,038	20,549

4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Interest receivable	1	1

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Interest receivable	6	6

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Courses and projects	18,201	5,665	23,866

	<i>Unrestricted funds 2021 £</i>	<i>Total 2021 £</i>
Courses and projects	12,225	12,225

Summary by expenditure type

	Staff costs 2022 £	Other costs 2022 £	Total 2022 £
Community and youth projects	9,677	14,189	23,866

	<i>Staff costs 2021 £</i>	<i>Other costs 2021 £</i>	<i>Total 2021 £</i>
Community and youth projects	6,841	5,384	12,225

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

6. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Community and youth projects	6,671	17,195	23,866

	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Community and youth projects	12,225	12,225

Analysis of direct costs

	Charitable events 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Charitable activities	6,671	6,671	-

Analysis of support costs

	Charitable events 2022 £	Total funds 2022 £
Staff costs	9,677	9,677
Administration costs	6,437	6,437
Governance costs	1,081	1,081
	17,195	17,195

FELTHAM COMMUNITY DEVELOPMENT ASSOCIATION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

6. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Charitable events 2021 £</i>	<i>Total funds 2021 £</i>
Staff costs	6,841	6,841
Administration costs	4,304	4,304
Governance costs	1,080	1,080
	<u>12,225</u>	<u>12,225</u>

7. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	1,080	1,080

8. Staff costs

	2022 £	2021 £
Wages and salaries	9,633	6,841
Social security costs	44	-
	<u>9,677</u>	<u>6,841</u>

The average number of persons employed by the Company during the year was as follows:

	2022 No.	2021 No.
Support	1	1

No employee received remuneration amounting to more than £60,000 in either year.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 30 June 2022, expenses totalling £NIL were reimbursed to Trustee (2021 - £566)

10. Creditors: Amounts falling due within one year

	2022 £	2021 £
Pension fund loan payable	250	-
Accruals and deferred income	2,289	1,080
	<u>2,539</u>	<u>1,080</u>

FELTHAM COMMUNITY DEVELOPMENT ASSOCIATION
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

11. Statement of funds

Statement of funds - current year

	Balance at 1 July 2021 £	Income £	Expenditure £	Balance at 30 June 2022 £
Unrestricted funds				
General Funds - all funds	12,164	16,372	(18,201)	10,335
Restricted funds				
Restricted Funds - all funds	16,038	12,838	(5,665)	23,211
Total of funds	28,202	29,210	(23,866)	33,546

Statement of funds - prior year

	Balance at 1 July 2020 £	Income £	Expenditure £	Balance at 30 June 2021 £
Unrestricted funds				
General Funds - all funds	10,905	13,484	(12,225)	12,164
Restricted funds				
Restricted Funds - all funds	-	16,038	-	16,038
Total of funds	10,905	29,522	(12,225)	28,202

FELTHAM COMMUNITY DEVELOPMENT ASSOCIATION
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

12. Summary of funds

Summary of funds - current year

	Balance at 1 July 2021 £	Income £	Expenditure £	Balance at 30 June 2022 £
General funds	12,164	16,372	(18,201)	10,335
Restricted funds	16,038	12,838	(5,665)	23,211
	<u>28,202</u>	<u>29,210</u>	<u>(23,866)</u>	<u>33,546</u>

Summary of funds - prior year

	Balance at 1 July 2020 £	Income £	Expenditure £	Balance at 30 June 2021 £
General funds	10,905	13,484	(12,225)	12,164
Restricted funds	-	16,038	-	16,038
	<u>10,905</u>	<u>29,522</u>	<u>(12,225)</u>	<u>28,202</u>

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	12,874	23,211	36,085
Creditors due within one year	(2,539)	-	(2,539)
Total	<u>10,335</u>	<u>23,211</u>	<u>33,546</u>

FELTHAM COMMUNITY DEVELOPMENT ASSOCIATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

13. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Current assets	13,244	16,038	29,282
Creditors due within one year	(1,080)	-	(1,080)
Total	<u>12,164</u>	<u>16,038</u>	<u>28,202</u>

14. Related party transactions

The Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Company at 30 June 2022.