

Augusta Park Community Association Annual Report

August 2023 to July 2024

Charity number: 1159218

Chair during the report period: Mr W. Frost

Current Chair: Mr J.Wells

Overview

During this period, APCA ran 3 main events to support the community and provide a cost-effective way to enjoy the holiday periods (Summer, Winter and Easter).

We also continued to hire out our facilities to local people and businesses throughout the year (our main source of income during this period).

Mr Will Frost resigned as Chair and Treasurer - Mr Justin Wells was voted in as the new Chair, and Mr David Munden was voted in as the new Treasurer.

Trustees for this period

Name	Position
Will Frost*	Chair (*acting)
Will Frost	Treasurer
Sue Munden	Secretary
Gail Wells	Trustee
Justin Wells	Trustee
David Munden	Trustee

Declarations

The trustees declare that they have approved the trustees' report.

Signed on behalf of all Trustees:

Justin Wells

J. Wells (Current Chair)



CHARITY COMMISSION
FOR ENGLAND AND WALES

Augusta Park Community Association			Charity No 1159218	
Annual accounts for the period				
Period start date	8/1/2023	To	Period end date	7/31/2024

Statement of financial activities

Recommended categories by activity

Incoming resources

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

Total

Resources expended

Expenditure on:

Raising funds

Charitable activities

Separate material item of expense

Other

Total

Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

Net movement in funds

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
£	£	£	£	£
F01	F02	F03	F04	F05
	-	-	-	-
68,213	-	-	68,213	73,365
	-	-	-	-
		-	-	
-	-	-	-	-
-	-	-	-	-
68,213	-	-	68,213	73,365
-	-	-	-	-
56,867	-	-	56,867	67,482
-	-	-	-	-
56,867	-	-	56,867	67,482
11,346	-	-	11,346	5,883
-	-	-	-	-
11,346	-	-	11,346	5,883
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
11,346	-	-	11,346	5,883
34,842	-	-	34,842	28,959
46,188	-	-	46,188	34,842

Balance Sheet as at Year End 31.07.24

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets					
Intangible assets	-	-	-	-	-
Tangible assets	6,975	-	-	6,975	8,486
Heritage assets	-	-	-	-	-
Investments	-	-	-	-	-
Total fixed assets	6,975	-	-	6,975	8,486
Current assets					
Stocks	-	-	-	-	285
Debtors	6,186	-	-	6,186	2,092
Investments	5,773	-	-	5,773	-
Cash at bank and in hand	35,933	-	-	35,933	29,058
Total current assets	47,892	-	-	47,892	31,435
Creditors: amounts falling due within one year	8,680		-	8,680	5,078
Net current assets/(liabilities)	39,212	-	-	39,212	26,357
Total assets less current liabilities	46,187	-	-	46,187	34,842
Creditors: amounts falling due after one year	-	-	-	-	-
Provisions for liabilities		-	-	-	-
Total net assets or liabilities	46,187	-	-	46,187	34,842
Funds of the Charity					
Endowment funds	-	-	-	-	-
Restricted income funds	-	-	-	-	-
Unrestricted funds	46,187	-	-	46,187	34,842
Revaluation reserve	-	-	-	-	-
Total funds	46,187	-	-	46,187	34,842
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval dd/mm/yyyy		

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

✓

 No*

--

 * -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

--

 No*

✓

 * -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

--

 No*

✓

 * -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated _____

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as
restated _____

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	21,619	16,741
Social security costs	-	-
Pension costs (defined contribution scheme)	244	18
Other employee benefits	-	-
Total staff costs	21,863	16,759

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	2	2
Governance	-	-
Other	-	-
Total	2	2

11.3 Ex-gratia payments to employees and others (excluding trustees)
Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	
Please state the legal authority or reason for making the payment	
Please state the amount of the payment (or value of any waiver of a right to an asset)	

11.4 Redundancy payments
Please complete if any redundancy or termination payment is made in the period.

Total amount of payment	
The nature of the payment (cash, asset etc.)	
The extent of redundancy funding at the balance sheet date	
Please state the accounting policy for any redundancy or termination payments	

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29	Additional Disclosures
----------------	-------------------------------

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Independent Examiners Report
For the Year Ended 31st July 2024

I have examined the financial statements prepared by Augusta Park Community Association

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

Mrs Emma Giles

Dated 20th January 2025