

**CHESTNUTS COMMUNITY CENTRE EASTFIELD CIO
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

**CHESTNUTS COMMUNITY CENTRE EASTFIELD CIO
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025**

I report on the accounts of the trust for the year ended 31st March, 2025 which are set out on pages 3 to 9.

Respective responsibilities of trustees and examiner

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

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.



M.J. Ruffles F.C.A.
Mark J. Ruffles & Co.
Accountants
26th June, 2025

4 Baron Court
Werrington
Peterborough

CHESTNUTS COMMUNITY CENTRE EASTFIELD CIO
INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	2025 £	2024 £
INCOMING RESOURCES	2		
Donations and grants received		21,014	28,200
Hall hire		29,559	27,325
Activity income		15,215	17,950
		-----	-----
Incoming resources from charitable activities		65,788	73,475
Other incoming resources		-	-
		-----	-----
		65,788	73,475
		-----	-----
RESOURCES EXPENDED	3		
Cost of generating funds		5,065	4,525
Governance costs		300	300
Charitable activities		46,995	73,035
		-----	-----
		52,360	77,860
		-----	-----
Net incoming/(outgoing) resources		13,428	(4,385)
Funds brought forward		81,203	85,588
		-----	-----
Funds carried forward		£94,631	£81,203
		-----	-----

There are no restricted funds

CHESTNUTS COMMUNITY CENTRE EASTFIELD CIO
BALANCE SHEET
AS AT 31ST MARCH 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible fixed assets	4	-	-
CURRENT ASSETS			
Cash at bank and in hand		104,991	91,563
CREDITORS: amounts due within one year	5	360	360
		-----	-----
		104,631	91,203
		-----	-----
NET ASSETS		£104,631	£91,203
		=====	=====
FINANCED BY:			
RESERVES			
Unrestricted funds			
General reserve		94,631	81,203
Sinking funds repairs reserve		10,000	10,000
		-----	-----
		£104,631	£91,203
		=====	=====

We approve these accounts and confirm that we have made available all relevant records and information for their preparation.

E. Speckley

Treasurer
26th June, 2025

M. Rosser

Chairperson

**CHESTNUTS COMMUNITY CENTRE EASTFIELD CIO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2025**

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared in accordance with the applicable accounting standards and the Charities accounting statement of recommended practice.

Grants and voluntary income

All grants and voluntary income are accounted for gross in the period to which they relate.

Expenditure

All expenditure is accounted for gross in the period to which it relates.

Direct charitable expenses

The directors consider that direct charitable expenditure includes all direct costs associated with the objects of the trust.

Depreciation

Depreciation of tangible fixed assets is provided at the rates shown below so as to write off their cost over the estimated useful lives:

	Rate	Basis
Equipment	25.00%	Straight line

CHESTNUTS COMMUNITY CENTRE EASTFIELD CIO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2025

	2025	2024
	£	£
2 INCOMING RESOURCES		
Voluntary income		
Grants received	20,654	28,200
Donations received	360	-
	-----	-----
	21,014	28,200
	-----	-----
Hall hire	29,559	27,325
	-----	-----
Activity income		
Raffle	5,113	5,195
Bingo	1,287	1,454
Kitchen	3,073	3,799
Number sheet	1,415	2,168
Community events and fundays	4,327	4,685
Sundry income	-	649
	-----	-----
	15,215	17,950
	-----	-----
	65,788	73,475
	-----	-----
3 EXPENDITURE		
Cost of generating funds		
Raffle	2,250	2,012
Bingo	1,177	872
Kitchen	1,638	1,641
	-----	-----
	5,065	4,525
	-----	-----
Governance costs		
Independent examination	300	300
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CHESTNUTS COMMUNITY CENTRE EASTFIELD CIO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2025

	2025	2024
	£	£
3 EXPENDITURE (Continued)		
Charitable activities		
Repairs and renewals	26,222	25,423
Repairs sinking fund provision	-	10,000
Light and heat	6,991	12,943
Rates and water	1,491	753
Insurance	812	785
Gardening and cleaning	1,514	836
Postage and stationery	57	294
Christmas and Easter Celebrations/Gifts	871	600
Community events and fun days	6,075	19,333
Grant support fee	1,985	-
Depreciation of equipment	-	1,153
Sundry items	977	915
	-----	-----
	46,995	73,035
	-----	-----

4 TANGIBLE FIXED ASSETS

	Equipment
	£
Cost	
At 1 st April, 2024	14,190
Additions	-

At 31 st March, 2025	14,190

Depreciation	
At 1 st April, 2024	14,190
Charge for the year	-

At 31 st March, 2025	14,190

Net book value	
At 31 st March, 2025	£-
	=
At 31 st March, 2024	£-
	=

	2025	2024
	£	£
5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
Accruals	£360	£360
	===	===