LOSTWITHIEL COMMUNITY ASSOCIATION

England & Wales · Charity number 1168401

Details

Status	Registered
Legal form	CIO
Registered	2016-07-25
Register	View on the Charity Commission register

Contact

Address	Lostwithiel Community Centre Pleyber Christ Way Lostwithiel Cornwall PL22 0HA
Phone	01208872207
Email	accounts@lostwithielcommunitycentre.org.uk
Website	www.lostwithielcommunitycentre.org.uk

Activities

Objects: (A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF LOSTWITHIEL AND THE NEIGHBOURHOOD (HEREAFTER CALLED THE AREA OF BENEFIT) WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTEREST OS SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS(B) TO ESTABLISH OR TO SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE (HEREAFTER CALLED "THE CENTRE" AND TO MAINTAIN AND MANAGE OR TO CO-OPERATE WITH ANY LOCAL STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE ASSOCIATION AND ITS CONSTITUENT BODIES IN FURTHERANCE OF THE ABOVE OBJECTS

Activities: With effect from 1st September 2019, the charity has now assumed the responsibility for running the town's community centre having taken over the activities of its unincorporated predecessor

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Classification

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

Geography

- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£167,720	£147,110	-	-
2023-08-31	£120,364	£134,222	-	-
2022-08-31	£115,689	£127,611	-	-
2021-08-31	£93,723	£81,555	-	-
2020-08-31	£69,003	£45,429	-	-

Trustees

Name	Role	Appointed
Andrew Davies		2026-01-27
Charlene Keziah Gatehouse		2025-10-21
Deepa Yashvantrai Naik		2024-01-04
Emily Stebbings		2026-04-28
Kathryn Evens		2025-11-18
Nathan Gould		2026-04-28
Wendy Jaqueline Taylor		2019-08-07

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LOSTWITHIEL COMMUNITY ASSOCIATION

England & Wales - Charity number 1168401

Accounts

Lostwithiel Community Association

Charitable Incorported Organisation

Company Number CE007112
Charity Number 1168401

Financial Statements
For the Year ended 31st August 2024

Lanhydrock Accountancy
Practice Ltd
6 Queen Street
Lostwithiel
Cornwall
PL22 0AB

Lostwithiel Community Association

Charitable Incorported Organisation

Financial Statements
For the Year ended 31st August 2024

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Lostwithiel Community Association

Charitable Incorported Organisation

Financial Statements
For the Year ended 31st August 2024

Company registration number	**CE007112**
Registered Charity number	**1168401**
Registered Office	**Lostwithiel Community Centre** **Pleyber Christ Way** **Lostwithiel** **Cornwall** **PL22 0HA**
Accountant and Independent Examiner	**Lanhydrock Accountancy Practice Ltd** **Practice Ltd** **6 Queen Street** **Lostwithiel** **Cornwall** **PL22 0AB**

Lostwithiel Community Association

Independent examiner's Report to the Trustees

I report on the accounts of the Lostwithiel Community Association for the year ended 31st August 2024, which are set out on pages 4 to 7.

Respective responsibilities of trustees and examiner
The charity's trustees consider that an audit is not required for this year under the Charities Act 2011 (the Act) and that an independent examination is needed.
It is my responsibility to:

- examine the accounts;
- to follow the procedures laid down in the General Directions given by the Charity Commission under the Act; and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
    - proper accounting records are kept (in accordance with the Act); and
    - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

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

Brian Smith BA CPFA
Lanhydrock Accountancy Practice Ltd
6 Queen Street
Lostwithiel
Cornwall
PL22 0AB

Lostwithiel Community Association

Statement of Financial Activities (including Income and Expenditure Account) For the Year ended 31st August 2024

	Note	Unrestricted Funds 2024 £	Total Funds 2023 £
Incoming resources			
Incoming resources from generated funds:			
Voluntary income:			
Donations and Grants	**2**	50,615	9,135
From Charitable Activiies:			
Hall hire		42,199	36,461
Café sales		63,920	66,284
Events income		6,744	8,484
Other income		4,242	0
Total incoming resources		167,720	120,364
Resources expended			
Charitable activities		147,110	134,222
Total resources expended		147,110	134,222
Net incoming resources before other recognised gains		20,609	-13,858
Gross transfers between funds		0	0
Other recognised gains		0	0
Net movement in funds		20,609	-13,858
Reconcilliation of funds			
Total funds brought forward		9,840	23,698
Total funds carried forward		30,449	9,840

Lostwithiel Community Association
Charitable Incorported Organisation

Balance Sheet as at 31st August 2024

	Note	2024		2023	
		£	£	£	£
Fixed Assets					
Fixtures and fittings		11,243		8,326	
Office equipment		689		179	
			11,932		8,505
Current Assets					
Debtors & Prepayments	4	7,160		11,186	
Café stock		3,898		4,242	
Cash in hand and at Bank		37,619		33,469	
		48,678		48,897	
Current Liabilities					
Creditors: amounts falling due within one year					
Trade creditors		2,780		8,181	
Social security costs		284		206	
Accruals and deferred income	5	20,466		32,544	
		23,530		40,931	
Net Current Assets			25,148		7,966
Net Assets			**37,080**		**16,471**
The funds of the Charity					
Funds brought forward			16,471		30,329
Deficit/surplus for the year			20,609		-13,858
Total funds			**37,080**		**16,471**

Signed on behalf of the Trustees

(Chair of Trustees)

Lostwithiel Community Association
Charitable Incorported Organisation

Notes to the Financial Statements

1 Accounting Policies

Basis of Accounting

The financial statements have been prepared under the historical cost accounting rules and the Statement of Recommended Practice: Accounting and Reporting by Charities 2015.

Fund Accounting

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

Desinated funds are unrestricted funds earmarked by the Management Committee for a particular purpose.

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

Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis

Lostwithiel Community Association
Charitable Incorported Organisation

Notes to the Financial Statements (continued)

2 Donations and Grants

	Total Funds 2024 £	Total Funds 2023 £
Mr R Harrow	0	500
Co-op	0	150
Other donations	0	1,632
Lloyds Bank Foundation	0	980
Feast - Creative Kernow	0	450
Lostwithiel Memory Café	0	1,000
Cornwall Community Grants	1,000	924
National Lottery	0	525
LostwithielTown Council	5,000	0
Volunteer Hub Grant	7,000	0
Cooker grants released to income	5,920	0
Conference Room Grant realeased to incom	7,578	0
Architect fees Grant realeased to income	10,864	0
ESC Lottery Fund	395	0
Electrical grant	1,000	0
Other donations	11,858	2,974
	50,615	9,135

3 Resources Expended on Charitable Activities

	Total Funds 2024 £	Total Funds 2023 £
Accounting and bookkeeping fees	1,292	1,684
Advertising and PR	815	526
Café purchases	20,586	20,887
fundrasining event expenses	1,447	2,530
Cleaning	2,096	3,265
Insurance	2,170	1,387
Professional fees	5,234	525
Light and heat	15,692	23,829
Repairs and maintenance	20,309	6,487
Software costs	518	777
Sports equipment and coaching	216	924
Stationery and printing	481	709
Subscriptions and licences	531	1,011
Sundry costs	658	143
Telephone	1,382	2,151
Wages and salaries	68,944	65,256
Water and sewage	1,890	1,806
Bank and card charges	514	-1,732
Depreciation of fixed assets	2,334	2,057
	147,110	134,222

Lostwithiel Community Association
Charitable Incorported Organisation

Notes to the Financial Statements (continued)

4 Debtors

	2024	2023
	£	£
Debtors relating to hall hire	7,160	9,422
Prepaid expenses	0	1,764
	7,160	**11,186**

5 Accruals and deferred income

	2024	2023
	£	£
Accruals	720	1,710
Deferred grant - Main grants (Committee room refurbishment)	0	7,578
Deferred grant - Cornwall Community Grants (Archtiects fees)	4,976	15,840
Deferred grant - Crowdfunder donations (Café cooker appeal)	1,496	2,086
Deferred grant - National Lottery (Café cooker)		5,330
Deferred Grants - Centre Roof	4,091	0
Deferred Grants - Mitchel (CCTV)	2,500	0
Deferred Grants - Duchy of Cornwall (Dance Studio)	3,684	0
Deferred Grants - Lostfest (Garden)	1,000	0
Defferred Grant - R Harrow (Bid Writing)	2,000	0
	20,466	**32,544**

LOSTWITHIEL COMMUNITY ASSOCIATION

England & Wales - Charity number 1168401

Accounts

Annual Report Commentary for year ending 31 August 2023

2022/23 proved to be another challenging year for the Lostwithiel Community Association (LCA). The high cost of living increases experienced by everyone during the year did not by-pass the LCA and some costs increased exponentially and were outside the control of the Trustees. This had a major impact on curtailing the plans that the Trustees had to carry out essential repairs to the structure of the Centre and on the financial results for the year.

Donations in the year totalled £9,135 which were gratefully received from various generous individuals and organisations. The amount was significantly less, £22,211, than the previous year as most donations received in the past have been obtained to carry out specific repairs and upgrades to the Centre. It proved more difficult to raise similar repair grants in 2023. The donations received in the year were of the type that allowed the community to participate in various activities and events, such as the Christmas Grotto, to re-establish the Memory Café and start a badminton club for the younger members of the Lostwithiel community.

Income from normal Charitable activities totalled £111,229 (2022 - £89,478). Hall hire fees saw a small but encouraging increase of £2,667 when compared to 2022. To try to encourage greater usage of the Centre in 2022/23, the Trustees significantly reduced the hourly rate for the hire of the various rooms and main hall in the Centre. It partially worked as total income for hall hire was higher in 2023, but not to the extent that was hoped for. Total income received at the Community Café was much improved in 2023 when compared to 2022, and for 2023 the café exceeded its target of trading without making a loss by making a good surplus of £6,133 for the year. Total Income received in 2023 was £120,364 (2022 - £115,689).

Most costs were generally well controlled apart from energy charges for the Centre and the cost of wages and salaries. The LCA had three-year fixed price contracts with energy suppliers that unfortunately ended during the 2023 financial year and this was at the time when energy costs were greatly increased. For the LCA energy costs in 2023 totalled £23,829, an increase of £15,506 when compared to 2022 and not something the Trustees could have anticipated. The cost of wages also increased by £7,995 to £65,256 for 2023, a 13.9% increase. The increase was wholly due to the changes in the rate of National Minimum Wages set by Central Government and was not related in any change in the number of staff working at the Centre. Total expenditure for 2023 was £134,222 (2022 - £127,611)

Overall, the finances for Lostwithiel Community Association for the year ended 31 August 2023 showed a deficit of £13,858 due, primarily, to the increases in the cost of wages and energy costs. However, as the LCA had a positive balance of funds as of 31st August 2023 that will allow it to continue to operate over the next twelve months.

LOSTWITHIEL COMMUNITY ASSOCIATION

ANNUAL ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2023

CHARITY NUMBER 1168401

LOSTWITHIEL COMMUNITY ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023

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2 Report of the Independent Examiner

3 Receipts and Payments Account

4 Statement of Assets and Liabilities

5-6 Notes to the Accounts

General Information

Registered Charity Number	1168401
Country of Registration	England
Chairman	Mr. B. McClarin
Secretary	Mrs. K. L. Mitchell
Principal Office	Lostwithiel Community Centre Pleyber Christ Way Lostwithiel Cornwall PL22 0HA

LOSTWITHIEL COMMUNITY ASSOCIATION
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
31 AUGUST 2023

Independent examiner's report to the trustees of the Lostwithiel Community Association

I report to the trustees on my examination of the accounts of the Lostwithiel Community Association for the year ended 31 August 2023.

Responsibilities and basis of report
As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

1. Accounting records were not kept in respect of the trust as required by section 130 of the Act; or
2. The accounts do not accord with those records: or
3. The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

RoweDowrick Associates
7 Trenowah Road, Bethel
St Austell, Cornwall
PL25 3EB

Date: 3rd May 2024

LOSTWITHIEL COMMUNITY ASSOCIATION
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2023

	Note	Unrestricted Funds 2023	Total Funds 2022
Incoming resources			
Voluntary income:			
Sponsorship & Donations	2	**9,135**	22,211
From Charitable activities:			
Hall hire		**36,461**	33,794
Café sales		**66,284**	50,850
Sale of Books, Quiz nights etc		**8,484**	4,834
Other income	3	**-**	4,000
Total incoming resources		**120,364**	115,689
Resources expended			
Charitable activities:			
Accountancy and bookkeeping fees		**1,684**	854
Advertising and PR		**526**	-
Café purchases		**20,887**	17,147
Fund raising events expenses		**2,530**	2,312
Cleaning		**3,265**	3,188
Insurance		**1,387**	1,371
Professional fees		**525**	2,268
Light & heat		**23,829**	8,323
Repairs and maintenance		**6,487**	26,095
Software costs		**777**	656
Sports equipment & coaching		**924**	1,038
Stationery and printing		**709**	780
Subscriptions and licences		**1,011**	553
Sundry costs		**143**	640
Telephone		**2,151**	1,342
Wages and salaries		**65,256**	57,261
Water and sewage		**1,806**	1,278
Bank & card charges		**(1,732)**	237
Depreciation of fixed assets		**2,057**	2,268
Total resources expended		**134,222**	127,611
Net movement in resources for the year		**(13,858)**	(11,922)

The notes on pages 5 to 6 form part of these accounts

LOSTWITHIEL COMMUNITY ASSOCIATION
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 AUGUST 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible fixed assets					
Fixtures and fittings		**8,326**		10,115	
Office equipment		**179**		447	
Total tangible fixed assets			**8,505**		10,562
Current assets					
Café stock		**4,242**		2,187	
Debtors	4	**11,186**		9,178	
Cash at Bank		**33,469**		20,253	
Total current assets		**48,897**		31,618	
Liabilities					
Creditors		**8,181**		2,232	
Social security costs		**206**		454	
Accruals & deferred income	5	**32,544**		9,165	
Total current liabilities		**40,931**		11,851	
Net current liabilities assets			**7,966**		19,767
Total net assets			**16,471**		30,329
The funds of the charity					
As at 1 September 2022			**30,329**		42,251
(Deficit)/Surplus for the year			**(13,858)**		(11,922)
As at 31 August 2023			**16,471**		30,329

Approved by the trustees on 23/May 2024

.....
Mr. B. McClarin - Chairman

.....
Mr A R H Cosway – Trustee (Treasurer)

The notes on page 5 to 6 form part of these accounts

LOSTWITHIEL COMMUNITY ASSOCIATION
NOTES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

1. **Accounting policies**

Incoming resources

- All income is accounted for on an accrual basis.

Resources Expended and irrecoverable VAT

Expenses are charged to the receipts and payments account on an accruals basis. The costs so charged include VAT where applicable.

Tangible Fixed Assets

Tangible fixed assets are capitalized at cost and are depreciated to write off the cost over three years depending on the life expectancy of the equipment.

2. **Sponsorship**

	2023	2022
	£	£
Mr R Harrow (Christmas Grotto)	**500**	-
Co-op (Christmas Grotto)	**150**	-
Other donations (Christmas Grotto)	**1,632**	-
Lloyds Bank Foundation	**980**	-
Arnold Clark Automotive (Christmas Grotto)	**-**	1,000
Feast – Creative Kernow (Christmas Grotto)	**450**	700
Lostwithiel Memory Café	**1,000**	-
Cornwall Community Grants (Badminton kit)	**924**	-
Lostwithiel Town Council (changing rooms)	**-**	5,000
Cornwall Community Grant (changing rooms)	**-**	5,000
Cornwall Council (changing rooms)	**-**	1,000
Landhydrock Estate (Profession fees)	**-**	2,000
Landhydrock Estate (reading room)	**-**	3,000
Mr R Harrow (reading room)	**-**	1,000
Mr R Harrow	**-**	1,000
National Lottery	**-**	1,504
Ford Britain	**-**	250
National Lottery (conference room)	**525**	342
Lostwithiel Bingo Fundraisers	**-**	200
Other Donations	**2,974**	215
	9,135	22,211

3. **Other Income**

	2023	2022
	£	£
Job retention scheme grant	**-**	-
Cornwall Council – Covid19 business support	**-**	4,000
	-	4,000

4. **Debtors**

	2023	2022
	£	£
Debtors relating to hall hire	**9,422**	7,592
Prepaid expenses	**1,764**	1,586
	11,186	9,178

5. **Accruals & deferred income**

	2023	2022
	£	£
Accruals	**1,710**	1,062
Deferred grant – Main Grants (Committee room refurbishment)	**7,578**	8,103
Deferred grant – Cornwall Community grants (Architects fees)	**15,840**	-
Deferred grant – Crowdfunder donations (Café replacement cooker appeal)	**2,086**	-
Deferred grant – National Lottery Community Fund (Café replacement cooker)	**5,330**	-
	32,544	9,165

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of

Charity Name: LOSTWITHIEL COMMUNITY ASSOCIATION

On accounts for the year ended: 31 AUGUST 2023

Charity no (if any): 1168401

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended [redacted].

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]~~. *Delete* [ ] *if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (~~other than that disclosed below~~ *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

** Please delete the words in the brackets if they do not apply.*

Signed: J Craft **Date:** 3-5-2024

Name: J CRAFT

Relevant professional qualification(s) or body AAT

(if any):	
Address:	ROWEDOWRICK ASSOCIATES 7 TRENOWAH RD. BETHEL ST AUSTELL, PL25 3EB

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

LOSTWITHIEL COMMUNITY ASSOCIATION

England & Wales - Charity number 1168401

Accounts

Trustees' Annual Report for the period

	Period start date				Period end date		
From	01	09	2021	To	31	08	2022

Section A Reference and administration details

Charity name Lostwithiel Community Association

Other names charity is known by

Registered charity number (if any) 1168401

Charity's principal address

The Community Centre	
Pleyber Christ Way, Lostwithiel	
Cornwall	
Postcode	**PL22 0HA**

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Brian McClarin	Chairman		
2	Andrew Treleaven		01.09.2021 – 22.02.2022	
3	Sal Freeman			
4	John Brooks		01.09.2021-26.05.2022	
5	Wendy Taylor			
6	Pam Jarrett	Vice Chair		
7	Alan Wild	Treasurer		
8	Judith Lang		23.09.2021 – 31.08.2022	
9	Ian Holding		31.08.2022 – 31.08.2022	
10	Andrew Cosway		30.06.2022 – 31.08.2022	
11	Holly Rawlings		30.06.2022 – 31.08.2022	
12	Michael Mansfield		24.03.2022 – 26.05.2022	
13	Shaun Hughes		23.09.2021 – 30.07.2022	
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Association
Trustee selection methods (eg. appointed by, elected by)	Election at AGM or co-option

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about: • policies and procedures adopted for the induction and training of trustees; • the charity's organisational structure and any wider network with which the charity works; • relationship with any related parties; • trustees' consideration of major risks and the system and procedures to manage them.	As a Community Association, relationships are nurtured as widely as possible with the local community and with a broad variety of groups and organisations.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document	To use the community centre to the benefit of the people of Lostwithiel. To advance welfare, education and provide facilities in the interest of social welfare for recreation and leisure time.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The centre acts as a place to host many fairs, dance classes, drama classes, activities for children of various ages and sports facilities for all groups.

The centre also provides a base for post office facilities to the community.

Catering facilities.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

The centre was open for the whole of the 2021/22 year with, at last, the worst of Covid-19 pandemic behind everyone in the community. But the pandemic still had a significant impact on the performance of the Community Centre during the year ended 31.8.2021 with the main effect being the delay of community members being willing to come back and mix with others in the Centre, plus also the list of delayed repairs that were needed to bring the Centre into a usable state.

A further £4,000 of funds were received in relation to Covid-19 from the Local Government Business Support Grant which was the last of the monies available to help the Centre through the pandemic.

Donations in the year totalled £22,211 (2021 - £5,351) which were gratefully received from various generous individuals and organisations. The Lostwithiel Town Council and Cornwall Council donated a total of £11,000 to specifically help with the refitting of the sports changing rooms, including the hot water system that no longer complied with health and safety requirements. £5,000 was donated from the Landhydrock Estate that was mostly allocated to refurbishing the Reading room. The other donations that were received all helped to allow the community to participate in various activities and events, such as the Queens Jubilee and the free Christmas Grotto which were organised at the Community Centre.

Income from normal Charitable activities totalled £89,478 (2021 - £47,970) with hall hire fees slowly picking up after the Covid-19 pandemic. Total income received at the Community Café was much improved in 2022 when compared to 2021, but the café continues to miss its target of trading without making a loss by making a small loss of £3,079 for the year. This is being carefully monitored to ensure that the Community Café does not drain resources for the Community Centre as a whole.

Most costs were generally well controlled, but there was some catching up that had to be done with repairs to the Centre.

Overall, the finances for Lostwithiel Community Association for the year ended 31 August 2022 showed a deficit of £11,922, due to the small loss in the Café and the slow uptake in rental space after the Covid-19 pandemic. However, as the association had a surplus in 2021 of £12,168, largely due to Covid-19 support funds, the Trustees are not uncomfortable with the result and confident that the Association will return to a surplus in the next twelve months.

Section E Financial review

Brief statement of the charity's policy on reserves	The aim of the charity is to achieve a small surplus each year to ensure a positive balance in reserves. This is to ensure that there are resources available to cover un-expected costs.
Details of any funds materially in deficit	

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F Other optional information

Section G Declaration

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

Signed on behalf of the charity's trustees

Signature(s)	B. McClarin	
Full name(s)	Brian McClarin	ANDREW RUSSELL HUDSLEY COSWAY
Position (eg Secretary, Chair, etc)	Chairman	TRUSTEE
Date	22 JUNE 2023	

LOSTWITHIEL COMMUNITY ASSOCIATION

ANNUAL ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2022

CHARITY NUMBER 1168401

LOSTWITHIEL COMMUNITY ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

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1	Information
2	Report of the Independent Examiner
3	Receipts and Payments Account
4	Statement of Assets and Liabilities
5-6	Notes to the Accounts

LOSTWITHIEL COMMUNITY ASSOCIATION
31 AUGUST 2022

General Information

Registered Charity Number	1168401
Country of Registration	England
Chairman	Mr. B. McClarin
Treasurer	Mr. A. R Wild
Secretary	Mrs. K. L. Mitchell
Principal Office	Lostwithiel Community Centre Pleyber Christ Way Lostwithiel Cornwall PL22 0HA

Independent examiner's report to the trustees of the Lostwithiel Community Association

I report to the trustees on my examination of the accounts of the Lostwithiel Community Association for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. Accounting records were not kept in respect of the trust as required by section 130 of the Act; or
2. The accounts do not accord with those records: or
3. The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

RoweDowrick Associates
7 Trenowah Road, Bethel
St Austell, Cornwall
PL25 3EB

Date: J Crafe
20-2-23

LOSTWITHIEL COMMUNITY ASSOCIATION
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2022

	Note	Unrestricted Funds 2022	Total Funds 2021
Incoming resources			
Voluntary income:			
Sponsorship & Donations	2	**22,211**	5,351
From Charitable activities:			
Hall hire		**33,794**	21,460
Café sales		**50,850**	23,970
Sale of Books, Quiz nights etc		**4,834**	2,540
Food box project costs recharged		**-**	(244)
Other income	3	**4,000**	40,646
Total incoming resources		**115,689**	93,723
Resources expended			
Charitable activities:			
Accountancy and bookkeeping fees		**854**	918
Advertising and PR		**-**	13
Café purchases		**17,147**	9,179
Food box project costs		**-**	43
Fund raising events expenses		**2,312**	283
Cleaning		**3,188**	1,657
Insurance		**1,371**	1,342
Professional fees		**2,268**	-
Light & heat		**8,323**	6,319
Repairs and maintenance		**26,095**	10,534
Software costs		**656**	316
Sports equipment & coaching		**1,038**	-
Stationery and printing		**780**	1,074
Subscriptions and licences		**553**	240
Sundry costs		**640**	285
Telephone		**1,342**	1,063
Wages and salaries		**57,261**	43,654
Water and sewage		**1,278**	1,676
Bank & card charges		**237**	238
Bad debts written off		**-**	1,022
Depreciation of fixed assets		**2,268**	1,699
Total resources expended		**127,611**	81,555
Net movement in resources for the year		**(11,922)**	12,168

The notes on pages 5 to 6 form part of these accounts

LOSTWITHIEL COMMUNITY ASSOCIATION
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 AUGUST 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets					
Fixtures and fittings		**10,115**		10,900	
Office equipment		**447**		863	
Total tangible fixed assets			**10,562**		11,763
Current assets					
Café stock		**2,187**		2,659	
Debtors	4	**9,178**		6,272	
Cash at Bank		**20,253**		37,664	
Total current assets		**31,618**		46,595	
Liabilities					
Creditors		**2,232**		1,724	
Social security costs		**454**		36	
Accruals & deferred income	5	**9,165**		14,347	
Total current liabilities		**11,851**		16,107	
Net current liabilities assets			**19,767**		30,488
Total net assets			**30,329**		42,251
The funds of the charity					
As at 1 September 2021			**42,251**		30,083
(Deficit)/Surplus for the year			**(11,922)**		12,168
As at 31 August 2022			**30,329**		42,251

Approved by the trustees on 22/2/23.

.....

Mr. B. McClarin - Chairman

.....

A.R Wild – Treasurer

The notes on page 5 to 6 form part of these accounts

1. **Accounting policies**

Incoming resources

- All income is accounted for on an accrual basis.

Resources Expended and irrecoverable VAT

Expenses are charged to the receipts and payments account on an accruals basis. The costs so charged include VAT where applicable.

Tangible Fixed Assets

Tangible fixed assets are capitalized at cost and are depreciated to write off the cost over three years depending on the life expectancy of the equipment.

2. **Sponsorship**

	2022	2021
	£	£
Lostwithiel Town Council (changing rooms)	**5,000**	-
Cornwall Community Grant (changing rooms)	**5,000**	-
Cornwall Council (changing rooms)	**1,000**	-
Landhydrock Estate (Profession fees)	**2,000**	-
Landhydrock Estate (reading room)	**3,000**	-
Mr R Harrow (reading room)	**1,000**	-
Mr R Harrow	**1,000**	-
Arnold Clark Automotive (Polar express)	**1,000**	-
Feast – Creative Kernow (Polar express)	**700**	-
National Lottery	**1,504**	
Ford Britain	**250**	-
National Lottery (conference room)	**342**	-
Lostwithiel Bingo Fundraisers	**200**	-
Mr M Mansfield	-	430
Lostwithiel Town Council (roof repairs)	-	2,820
The Together Initiative (The Big Lunch)	-	2,000
The Rotary Club of Lostwithiel	-	-
Other Donations	**215**	101
	22,211	**5,351**

3. Other Income

	2022	2021
	£	£
Job retention scheme grant	-	14,203
Cornwall Council – Covid19 business support	4,000	26,443
	4,000	40,646

4. Debtors

	2022	2021
	£	£
Debtors relating to hall hire	7,592	4,674
Other debtors	-	100
Prepaid expenses	1,586	1,498
	9,178	6,272

5. Accruals & deferred income

	2022	2021
	£	£
Accruals	1,062	902
Deferred grant – Main Grants (Committee room refurbishment)	8,103	8,445
Deferred grant – Cornwall Community grants (Changing room refurbishment)	-	5,000
	9,165	14,347

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of LOSTWITHIEL COMMUNITY ASSOCIATION

On accounts for the year ended 31 AUGUST 2022 **Charity no (if any)** 1168401

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended .

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete* [ ] *if not applicable*.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

** Please delete the words in the brackets if they do not apply.*

Signed: J Craft **Date:** 20-2-2023

Name: J CRAFT

Relevant professional qualification(s) or body AAT

(if any):	
Address:	LOWEDOWRICK ASSOCIATES
	7 TREWOWAH RD, BETHEL
	ST AUSTELL, PL25 3EB

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

LOSTWITHIEL COMMUNITY ASSOCIATION

England & Wales - Charity number 1168401

Accounts

Trustees' Annual Report for the period

	Period start date				Period end date		
From	01	09	2020	To	31	08	2021

Section A Reference and administration details

Charity name Lostwithiel Community Association

Other names charity is known by

Registered charity number (if any) 1168401

Charity's principal address	The Community Centre	
	Pleyber Christ Way, Lostwithiel	
	Cornwall	
	Postcode	**PL22 OHA**

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Brian Mclarin			
2	Andrew Treleaven	Chairman		
3	Sal Freeman			
4	John Brooks			
5	Wendy Taylor			
6	Pam Jarrett	Vice Chair		
7	Melanie Stratton		01.09.2020 – 22.07.2021	
8	Alan Wild	Treasurer		
9	Tracey Lewarne		01.09.2020 – 22.07.2021	
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Association
Trustee selection methods (eg. appointed by, elected by)	Election at AGM or co-option

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about: • policies and procedures adopted for the induction and training of trustees; • the charity's organisational structure and any wider network with which the charity works; • relationship with any related parties; • trustees' consideration of major risks and the system and procedures to manage them.	As a Community Association, relationships are nurtured as widely as possible with the local community and with a broad variety of groups and organisations.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document	To use the centre to the benefit of the people of Lostwithiel. To advance welfare, education and provide facilities in the interest of social welfare for recreation and leisure time.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The centre acts as a place to host many fairs, dance classes, drama classes, activities for children of various ages and sports facilities for all age groups.

The centre also provides a base for post office facilities to the community.

Catering facilities.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

Once again, the Covid-19 pandemic had a large impact on the performance of the Community Centre during the year ended 31.8.2021. The Centre had to close during the Covid-19 lockdowns of November 2020 and again in January to March 2021. The stop/start nature of the closures made it difficult for the trainers using the facilities to manage their classes and this had a significant impact on the revenue from hall hire, even when the centre had reopened. Many members of the community suffered during this period due to the lack of social interaction, they also lacked the confidence to venture out and take part in group classes following periods of the society lockdowns.

Further funds were received from the Local Government Business Support Grant and along with the funds from the Government Job Retention Scheme, the Community Centre was not only able to survive but to return a financial surplus for the year ended 31st August 2021.

The management of the Community Centre's Garden Café was taken in-house during the year ended 31st August 2020 (previously it was sub-let to private caterers). With a full 12 months direct management, income for the year amounted to £23,970 with direct costs being £25,840. This resulted in a deficit of £1,870. Although a deficit is not ideal, the benefit of providing a social space for members of our community to meet and enjoy a cup of coffee, plus also provide employment for a small number of local people, was considered to out-way the small financial deficit. Hopefully, the coming year will see more people making use of the Café and help to ensure that it also returns a small surplus.

Costs were generally well controlled, but without the aid of the grants mentioned above, the centre would have made a deficit during this difficult Covid-19 impacted year.

Donations totalling £5,351 were gratefully received during the year from various generous individuals and organisations. The Lostwithiel Town Council donated £2,820 to specifically help with roof repairs that the Centre needed. The Together Initiative (The Big Lunch) provided a donation of £2,000 so that the Community Centre could hold a 'thank you' tea party to thank all the people involved in keeping the Community Centre running during the 2 difficult years of the Covid-19 pandemic.

The roof repair mentioned in the paragraph above is symptomatic of the current poor condition of the Community Centre building and equipment. This has been largely due to the lack of maintenance in previous years and also with the thinking that the Centre may be replaced with a new purpose-built Centre, better suited to the current day needs of the community. However, the rebuild is now considered unlikely and therefore the upgrading and improvements required remain a constant draw on the resources of the Lostwithiel Community Association.

Section E Financial review

Brief statement of the charity's policy on reserves	The aim of the charity is to achieve a small surplus each year to ensure a positive balance in reserves. This is to ensure that there are resources available to cover un-expected costs.
Details of any funds materially in deficit	None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F Other optional information

Section G Declaration

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

Signed on behalf of the charity's trustees

Signature(s)	Alan R. Wild	
Full name(s)	Alan Rashleigh Wild	Brian Mclarin
Position (eg Secretary, Chair, etc)	Treasurer	Trustee

Date	26/05/2022

LOSTWITHIEL COMMUNITY ASSOCIATION

ANNUAL ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2021

CHARITY NUMBER 1168401

LOSTWITHIEL COMMUNITY ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021

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1 Information

2 Receipts and Payments Account

3 Statement of Assets and Liabilities

4 Notes to the Accounts

LOSTWITHIEL COMMUNITY ASSOCIATION
31 AUGUST 2021

General Information

Registered Charity Number	1168401
Country of Registration	England
Chairman	Mr. A.P. Treleaven
Treasurer	Mr. A. R Wild
Secretary	Mrs. K. L. Mitchell
Principal Office	Lostwithiel Community Centre Pleyber Christ Way Lostwithiel Cornwall PL22 0HA

LOSTWITHIEL COMMUNITY ASSOCIATION
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2021

	Note	Unrestricted Funds 2021	Total Funds 2020
Incoming resources			
Voluntary income:			
Sponsorship & Donations	2	**5,351**	9,014
From Charitable activities:			
Hall hire		**21,460**	21,409
Rental income from Café		**-**	1,440
Café sales – under direct management		**23,970**	3,598
Sale of Books, etc.		**2,540**	2,049
Food box project costs recharged		**(244)**	3,595
Other income	3	**40,646**	27,898
Total incoming resources		**93,723**	69,003
Resources expended			
Charitable activities:			
Accountancy and bookkeeping fees		**918**	1,366
Advertising and PR		**13**	195
Café purchases		**9,179**	2,810
Food box project costs		**43**	3,378
Cleaning		**1,657**	1,283
Insurance		**1,342**	1,083
Health & Safety reports		**-**	1,259
Light & heat		**6,319**	5,754
Repairs and maintenance		**10,534**	3,463
Software costs		**316**	330
Stationery and printing		**1,074**	593
Subscriptions and licences		**240**	211
Sundry costs		**568**	445
Telephone		**1,063**	803
Wages and salaries		**43,654**	18,272
Water and sewage		**1,676**	3,517
Bank & card charges		**238**	-
Bad debts written off		**1,022**	-
Depreciation of fixed assets		**1,699**	667
Total resources expended		**81,555**	45,429
Net incoming resources for the year		**12,168**	23,574

The notes on page 4 form part of these accounts

LOSTWITHIEL COMMUNITY ASSOCIATION
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 AUGUST 2021

	Note	2021	2021	2020	2020
		£	£	£	£
Fixed assets					
Tangible fixed assets					
Fixtures and fittings		**10,900**		9,600	
Office equipment		**863**		588	
Total tangible fixed assets			**11,763**		10,188
Current assets					
Café stock		**2,659**		78	
Debtors	4	**6,272**		5,501	
Cash at Bank		**37,664**		17,350	
Total current assets		**46,595**		22,929	
Liabilities					
Creditors		**1,724**		2,453	
Social security costs		**36**		153	
Accruals & deferred income	5	**14,347**		428	
Total current liabilities		**16,107**		3,034	
Net current liabilities assets			**30,488**		19,895
Total net assets			**42,251**		30,083
The funds of the charity					
As at 1 September 2020			**30,083**		-
Transfer of funds	6		-		6,509
Surplus for the year			**12,168**		23,574
As at 31 August 2021			**42,251**		30,083

Approved by the trustees on 23-09-2021

.....

Mr. A.P. Treleaven - Chairman

.....

A.R Wild – Treasurer

The notes on page 4 form part of these accounts

LOSTWITHIEL COMMUNITY ASSOCIATION
NOTES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

---

1. **Accounting policies**

Incoming resources

- All income is accounted for on an accrual basis.

Resources Expended and irrecoverable VAT

Expenses are charged to the receipts and payments account on an accruals basis. The costs so charged include VAT where applicable.

Tangible Fixed Assets

Tangible fixed assets are capitalized at cost and are depreciated to write off the cost over three years depending on the life expectancy of the equipment.

2. **Sponsorship**

	2021	2020
	£	£
Mr M Mansfield	**430**	-
Lostwithiel Town Council (roof repairs)	**2,820**	-
The Together Initiative (The Big Lunch)	**2,000**	-
The Rotary Club of Lostwithiel	**-**	8,500
Other Donations	**101**	514
	5,351	**9,014**

3. **Other Income**

	2021	2020
	£	£
Job retention scheme grant	**14,203**	2,898
Cornwall Council – Covid19 business support	**26,443**	25,000
	40,646	27,898

4. **Debtors**

	2021	2020
	£	£
Debtors relating to hall hire	**4,674**	3,785
Other debtors	**100**	-
Prepaid expenses	**1,498**	1,716
	6,272	5,501

5. Accruals & deferred income

	2021	2020
	£	£
Accruals	902	428
Deferred grant – Main Grants (Committee room refurbishment)	8,445	-
Deferred grant – Cornwall Community grants (Changing room refurbishment)	5,000	-
	14,347	428

6. Accruals & deferred income

With effect from 1st September 2019, the association received all the assets and liabilities of the Lostwithiel Community Association CIO (charity number 281406). These were transferred as part of the process to reorganise the trust deed governing the association.

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of

Charity Name: LOSTWITHIEL COMMUNITY ASSOCIATION

On accounts for the year ended 31 AUGUST 2021

Charity no (if any) 1168401

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]~~. *Delete* [ ] *if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

** Please delete the words in the brackets if they do not apply.*

Signed: [signature] **Date:** 28.3.22

Name: KEVIN JAMES

Relevant professional qualification(s) or body AAT

(if any):	
Address:	ROWEDOWRICK ASSOCIATES 7 TRENOWAH ROAD, BETHEL ST AUSTELL, PL25 3EB

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

LOSTWITHIEL COMMUNITY ASSOCIATION

England & Wales - Charity number 1168401

Accounts

Trustees' Annual Report for the period

	Period start date				Period end date		
From	01	09	2019	To	31	08	2020

Section A Reference and administration details

Charity name Lostwithiel Community Association

Other names charity is known by

Registered charity number (if any) 1168401

Charity's principal address

The Community Centre	
Pleyber Christ Way, Lostwithiel	
Cornwall	
Postcode	**PL22 OHA**

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Brian Mclarin			
2	Andrew Treleaven	Chairman		
3	Karen Knight		19.2.2020 - 31.08.2020	
4	Sal Freeman			
5	Edward Brooks			
6	Wendy Taylor			
7	Melanie Stratton			
8	Alan Wild	Treasurer		
9	Ruth Wild	Secretary	01.09.2019 – 31.01.2020	
10	Tracey Lewarne			
11	Pam Jarrett	Vice Chair		
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Association
Trustee selection methods (eg. appointed by, elected by)	Election at AGM or co-option

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about: • policies and procedures adopted for the induction and training of trustees; • the charity's organisational structure and any wider network with which the charity works; • relationship with any related parties; • trustees' consideration of major risks and the system and procedures to manage them.	As a Community Association, relationships are nurtured as widely as possible with the local community and with a broad variety of groups and organisations.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document	To use the centre to the benefit of the people of Lostwithiel. To advance welfare, education and provide facilities in the interest of social welfare for recreation and leisure time.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The centre acts as a place to host many fairs, dance classes, drama classes, activities for children of various ages and sports facilities for all age groups.

The centre also provides a base for post office facilities to the community.

Catering facilities.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

The activities, assets and liabilities of the Lostwithiel Community Association were previously reported under charity number 281406. All the assets and liabilities of that charity were transferred to this charity (number 1168401) with effect from 1st September 2019.

The Covid-19 pandemic had a large impact on the performance of community centre during the year ended 31.8.2020. The centre had to close during the Covid-19 lockdown, reducing income from the hire of the halls for classes and group activities. Many members of the community suffered during this period due to the lack of social interaction.

However, the Local Government business support grant was received during the year, along with some funds from the Government Job Retention Scheme.

Costs were generally well controlled, but without the aid of the grants mentioned above, the centre would have made a deficit during this difficult Covid-19 impacted year.

A donation was greatfully received during the year from The Rotary Club of Lostwithiel. This was specifically donated to fund the replacement of the heating system in the main hall, which was completed, with the cost of the system reflected in the Statement of Assets and Liabilities as at 31.08.2020.

Section E Financial review

Brief statement of the charity's policy on reserves	The aim of the charity is to achieve a small surplus each year to ensure a positive balance in reserves. This is to ensure that there are resources available to cover un-expected costs.
Details of any funds materially in deficit	None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F Other optional information

Section G Declaration

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

Signed on behalf of the charity's trustees

Signature(s)	ARWild	WTaylor.
Full name(s)	Alan Rashleigh Wild	WENDY TAYLOR.
Position (eg Secretary, Chair, etc)	Treasurer	Trustee

Date 27/10/2021

LOSTWITHIEL COMMUNITY ASSOCIATION

ANNUAL ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2020

CHARITY NUMBER 1168401

LOSTWITHIEL COMMUNITY ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2020

Contents

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1 Information

2 Receipts and Payments Account

3 Statement of Assets and Liabilities

4 Notes to the Accounts

LOSTWITHIEL COMMUNITY ASSOCIATION
31 AUGUST 2020

General Information

Registered Charity Number	1168401
Country of Registration	England
Chairman	Mr. A.P. Treleaven
Treasurer	Mr. A. R Wild
Secretary	Mrs. K. L. Mitchell
Principal Office	Lostwithiel Community Centre Pleyber Christ Way Lostwithiel Cornwall PL22 0HA

LOSTWITHIEL COMMUNITY ASSOCIATION
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2020

	Note	Unrestricted Funds 2020	Total Funds 2019
Incoming resources			
Voluntary income:			
Sponsorship & Donations	2	**9,014**	-
From Charitable activities:			
Hall hire		**21,409**	-
Rental income from Café		**1,440**	-
Café sales – under direct management		**3,598**	-
Sale of Books, etc.		**2,049**	-
Food box project costs recharged		**3,595**	-
Other income	3	**27,898**	-
Total incoming resources		**69,003**	-
Resources expended			
Charitable activities:			
Accountancy and bookkeeping fees		**1,366**	-
Advertising and PR		**195**	-
Café purchases		**2,810**	-
Food box project costs		**3,378**	-
Cleaning		**1,283**	-
Insurance		**1,083**	-
Health & Safety reports		**1,259**	-
Light & heat		**5,754**	-
Repairs and maintenance		**3,463**	-
Software costs		**330**	-
Stationery and printing		**593**	-
Subscriptions and licences		**211**	-
Sundry costs		**445**	-
Telephone		**803**	-
Wages and salaries		**18,272**	-
Water and sewage		**3,517**	-
Depreciation of fixed assets		**667**	-
Total resources expended		**45,429**	-
Net incoming resources for the year		**23,574**	-

The notes on page 4 form part of these accounts

LOSTWITHIEL COMMUNITY ASSOCIATION
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 AUGUST 2020

	Note	2020	2020	2019	2019
		£	£	£	£
Fixed assets					
Tangible fixed assets					
Fixtures and fittings		9,600		-	
Office equipment		588		-	
Total tangible fixed assets			10,188		-
Current assets					
Café stock		78		-	
Debtors	4	5,501		-	
Cash at Bank		17,350		-	
Total current assets		22,929		-	
Liabilities					
Creditors		2,453		-	
Social security costs		153		-	
Accruals		428		-	
Total current liabilities		3,034		-	
Net current liabilities assets			19,895		-
Total net assets			30,083		-
The funds of the charity					
As at 1 September 2019			-		-
Transfer of funds	5		6,509		-
Surplus for the year			23,574		-
As at 31 August 2020			30,083		-

Approved by the trustees on 13-5-21.

.....

Mr. A.P. Treleaven - Chairman

.....

A.R Wild – Treasurer

The notes on page 4 form part of these accounts

LOSTWITHIEL COMMUNITY ASSOCIATION
NOTES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

1. **Accounting policies**

Incoming resources

- All income is accounted for on an accrual basis.

Resources Expended and irrecoverable VAT

Expenses are charged to the receipts and payments account on an accruals basis. The costs so charged include VAT where applicable.

Tangible Fixed Assets

Tangible fixed assets are capitalized at cost and are depreciated to write off the cost over three years depending on the life expectancy of the equipment.

2. **Sponsorship**

	2020	2019
	£	£
The Rotary Club of Lostwithiel	**8,500**	-
Other Donations	**514**	-
	9,014	-

3. **Other Income**

	2020	2019
	£	£
Job retention scheme grant	**2,898**	-
Cornwall Council – Covid19 business support	**25,000**	-
	27,898	-

4. **Debtors**

	2020	2019
	£	£
Debtors relating to hall hire	**3,785**	-
Prepaid expenses	**1,716**	-
	5,501	-

5. **Transfer of Funds**

With effect from 1st September 2019, the association received all the assets and liabilities of the Lostwithiel Community Association CIO (charity number 281406). These were transferred as part of the process to reorganise the trust deed governing the association.

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of: LOSTWITHIEL COMMUNITY ASSOCIATION

On accounts for the year ended: 31 AUGUST 2020 | **Charity no (if any)**: 1168401

Set out on pages: (remember to include the page numbers of additional sheets)

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD/MM/YYYY.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]].~~ *Delete* [ ] *if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

** Please delete the words in the brackets if they do not apply.*

Signed: [signature] **Date:** 15.09.2021

Name: CAROLINE DOWRICK

Relevant professional qualification(s) or body (if any): MAAT, MIP

Address:	ROWE DOWRICK ASSOCIATES
	7 TRENOWAH ROAD, BETHEL,
	ST AUSTELL, PL25 3EB

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.