

LYDE GREEN COMMUNITY ASSOCIATION
ACCOUNTS

YEAR ENDED 31 MARCH 2022

Registered Charity Number 1172725



LYDE GREEN COMMUNITY ASSOCIATION
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 202

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LYDE GREEN COMMUNITY ASSOCIATION
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2022

Full Name: Lyde Green Community Association

Registered Charity Number 1172725

Address: Thistle Close
Bristol
BS16 7GW

Trustees: Kelly Adams
Robert O'Brien
Louise Thomson
Sue Matthews
Laura O'Brien
Teresa Taylor
Matt Palmer
Ed Rosevink

Independent Examiner: Geoff Archer
Bristol Community Accountants CIC
The Park,
Daventry Road,
Knowle
Bristol BS4 1DQ

Bankers: National Westminster Bank
778 Fishponds Road
Bristol
BS16 3TX

LYDE GREEN COMMUNITY ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2022

The Trustees present their report and accounts for the year ended 31st March 2022.

Lyde Green Community Association is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed according to its association constitution, adopted 24th April 2017.

Objects of the Charity

The objects of the charity are

- to promote the benefit of the inhabitants of the area of benefit without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
- to establish, or secure the establishment of, a community centre and to maintain and manage the same (whether alone or in cooperation with any statutory authority or other person or body) in furtherance of the objects;
- to promote such other charitable purposes as may from time to time be determined.

The charity shall be non-party in politics and non-sectarian in religion. The area of benefit ("area of benefit") shall be Lyde green, South Gloucestershire and surrounding area, and the neighbourhood together defined by Lyde green.

Lyde Green Community Centre
Thistle Close
Emersons Green
Bristol
BS16 7GW

1. Introduction

This is LGCA's annual report following yet another challenging year, when like many other charities we have continued to be impacted by repercussions and knock-on effects of the Covid 19 Pandemic. It has been a year where the LGCA has yet again demonstrated its resilience; keeping the Community Centre operational and working to support the Community.

2. Objectives and Activities

"Creating our community's future"

Over the past year the association has been working hard, running the Community Centre to ensure it serves the community appropriately, arranging events and facilitating the Lyde Green Partnership Group to ensure that our community is represented at every level.

Our strategic aims are:

To listen to and represent the views and best interests of those living in Lyde Green

- To develop a community spirit and sense of pride across Lyde Green

LYDE GREEN COMMUNITY ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2022

- To help improve the local area and support its activities for those that live here
- To work together with all local partners for the benefit of Lyde Green residents.

Our business objectives are:

1. Building the local community through events
2. Strengthening Partnership working
3. Setting up and developing Lyde Green's Community Centre
4. Listening to the Community
5. Communicating with the Community
6. Developing the Association
7. Growing the Board of Trustees

We undertake the following activities in pursuit of achieving the aims and objectives outlined above:

1. Organising events for the local community to attend
2. Quarterly Partnership Meetings and liaison with partners and stakeholders
3. Running Lyde Green's Community Centre
4. Offering opportunities for the community to voice their views about life in LG
5. Communicating with the Community
6. Training and development for staff, volunteers, and Trustees

During our sixth year of operation, and fifth as a charitable incorporated organisation (CIO), we are pleased to say that we continue, even in the most challenging of times to make progress across our aims and objectives.

We have summarised this below.

3. Achievements and performance

a. Building the Local Community - Events

As the pandemic continued to impact the community throughout 2021, social events were minimal and many of these took place outside in fresh air to reduce Covid 19 transmission risk. We supported a kiln building and firing event at Brandy Bottom Colliery to ensure that local community members had the opportunity to take part in events that share the history of our community. We are very proud that a selection of these pots, made by community members can be seen on a display in our atrium.

Once Covid restrictions had relaxed, we were delighted to be able to pull the community together with a Halloween Disco, Half-Term Story events, soft play and craft sessions and quiz nights. We held a fabulous Christmas Fayre, including a local Brass Band playing carols, stalls of locally produced crafts and baked goods as well as the man in the big red suit in his Christmas Storytime Grotto! The costs of each of these events was kept as low as possible in order to ensure that they were accessible and affordable to as many as possible. We also made clear that anyone who would like to attend but was struggling financially should approach us as we could help with the costs. This offer was accepted on several occasions and we provided free of charge places to those most in need.

All of these events were heavily supported, and made by possible by, our fantastic staff team, volunteers and Trustees.

LYDE GREEN COMMUNITY ASSOCIATION

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We have worked hard to maintain a strong presence online on our website and on social media platforms to engage and inform the Community.

Partnership Working

We continue to facilitate and be active in a partnership network that are committed to developing Lyde Green as a new community. Partners include representatives from South Gloucestershire Council, Emersons Green Town Council, the Consortium of Developers, Green Square, housing associations, NHS, and the school. This forum has enabled us to put forward residents' concerns and ask for change.

We continue to work closely with other community groups such as Lyde Green Open Spaces and the Neighbourhood Watch in the interests of building relationships and creating a strong, safe, and pleasant community.

We are also working closely with the team at Edward Jenner Court, newly built extra-care housing provision to ensure that their residents are welcomed into the community.

Grant funding has been sought and won to enable several community groups to take place. Downtime is a group that aims to bring the community together by building friendships and contact and preventing social isolation. Lyde Green Book Club has the aim of sharing great books and reading together- this group runs both on social media and in person at the Community Centre. We are also proud to continue to support the STAR (Share Talk and Remember) group offering peer bereavement support. The aim of this group is to create a safe space for people to receive support and to listen to and share stories. This is one of the many community initiatives which has developed because of the impact of the pandemic.

We have also supported other vital local services and charitable causes through offering space in the Centre free of charge, lending equipment and even holding bucket collections during other events. We are very proud that we can continue to support the community through such a challenging time.

LYDE GREEN COMMUNITY ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2022

b. Lyde Green's Community Centre

Our community centre staff, Trustees and volunteer team have worked hard to keep the building running and the doors open. We are grateful for their commitment and willingness to constantly go above and beyond.

Regular activities at the Centre include a large variety of activities with something to suit most ages and abilities. Some classes and activities remain free of charge for members of the community.

The classes currently on offer include:

1. Pilates and Zumba
2. Dance Classes- Jazz, Ballet, Modern, Tap and Baby Ballet
3. Martial Arts (Judo, Aikido, Brazilian Jiu Jitsu and Taekwondo!)
4. After Stroke Support
5. Children's Football Teams
6. Yoga
7. Beavers and Cubs
8. Community Learning Sessions
9. Healthy Hearts Cardiac Fitness

We also have several baby/toddler classes and groups on a regular basis. These include Music with Mummy, Talking Tots, Sing and Sign, Baby Sensory, Moo Music as well as a parent/Carer play group run by volunteers from St James church called Mango Jams.

We are proud to be part of a diverse community, several religious groups now host their services and meetings at the Centre.

We also host meetings, conferences, and drop-in sessions from local businesses. The Centre is also available for bookings for parties and events and weekends are most often busy with these types of booking.

Coffee at Lyde, the onsite café, has continued to bring people into the Centre and the café/atrium space is a popular choice for many members of the local community. The LGCA is proud to have continued to support and work closely with Coffee at Lyde as a start-up business, helping make the Centre a vibrant, welcoming place for the whole community and ensure they remain a going concern following the pandemic.

The running of the Centre is certainly not without challenge and we continue to look for support from the community and partners around us. Our staff team, Trustees and Volunteers work tirelessly to make the Centre more than just a building and to ensure that this vital service remains open and accessible.

c. Listening to the Community

We aim to always offer a friendly face within the community and listening is a key part of the work we do. Once able, we ran regular drop-in sessions in and around the community centre.

Alongside our more formal listening exercises we have an open-door policy and take every opportunity to talk to members of the local community.

LYDE GREEN COMMUNITY ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2022

We are working hard to improve our communication skills, enrolling all staff on British Sign Language classes with the goal of being able to communicate with the community in different ways.

d. Communicating with the Community

We have continued to communicate using our monthly column in the local free newspaper (Emerson's Green Voice) and offer as many updates as we can using our social media platforms, the Community Notice board outside the Centre and our website.

The Community Centre has been a fantastic method of sharing with the community what is happening in the local area. We have many notice boards packed with events and activities. We also promote local consultations and requests from the Council to encourage residents to have a stronger voice in the community.

e. Developing the Association

Across the course of the year, we have used our meetings to share knowledge and experience. We propose that over the coming year we will introduce a formal training budget and provide further opportunities for development for staff, volunteers, and trustees.

f. Growing the Board of Trustees

We have recruited new volunteers across the year and plan to continue this work in the coming year. It is important to keep refreshing those involved where we can to gain new perspectives and alternative views on the work we do. Our aim is to encourage members of our community to join our Board of Trustees.

This has been a real challenge for the Association over recent years. The effects of the pandemic have seen numbers of Trustees at their lowest point and recruiting new volunteers has proved extremely difficult. This is a key issue and attracting new Trustees is a priority over the coming year.

Summary of public benefits

In undertaking our work throughout the year, we have had regard to the Charities Commission Guidance on Public Benefit including the guidance 'public benefit: running a charity (PB2)'.

In summary the LGCA has provided a number of benefits to those within our area of responsibility and, indeed, many outside of the immediate area. We provide opportunities for members of the community to meet others in the area, thus avoiding the potential pitfalls of social isolation. We offer a variety of events and services through the Community Centre and also provide key information about the local area. Our partnership work aims to provide an opportunity for many to voice their thoughts and for those in positions of responsibility to be held to account. As a whole, the work of the LGCA contributes to making Lyde Green a great place to live with a strong sense of place and community.

4. Financial Review

At 31 March 2022, the charity had unrestricted funds of £62,759, designated funds of £10,991 and restricted funds of £5,129. The Trustees are pleased that the level of reserves has been maintained from 2020-2021, particularly as the pandemic has impacted hire of the Community Centre during this financial year.

LYDE GREEN COMMUNITY ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2022

Reserves Policy and Risk Management

Given the large liability of running the Community Centre, the Trustees are working towards having a consistent level of reserves that equates to at least nine months of running costs. The continued impact of the pandemic has highlighted the need for a reserves policy that covers many eventualities, and the reserves present at the end of the financial year have allowed the Trustees to confidently recruit a new team to continue and expand the work of the charity whilst hirer income is uncertain.

A separate sinking fund is in place, held as designated funds, as required by our current lease agreement with the Council, to ensure that there are funds available for any unintended major building repairs.

Going concern

The trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the organisation for the foreseeable future. The trustees are therefore of the view that the charity is a going concern.

5. Structure, Governance and Management

Governance

The LGCA is a Charitable Incorporated Organisation (CIO) and is governed by a constitution which is available to view in full on our website.

We are committed to improving year on year and we intend to begin working with a local partner Charity to improve our Governance, Constitution and Policies in line with best practice.

The Board of Trustees

During this financial year, Louise Thomson stood down as Secretary and Trustee, we would like to thank her for her hard work and dedication to the charity.

Honorary Officials following our AGM in October 2021:

Kelly Adams	Chairperson	Remained in post
Robert O'Brien	Vice-Chair	Remained in post
Vacant	Treasurer	
Louise Thomson	Secretary	Re-elected

Trustees following our AGM in January 2021:

Kelly Adams	Re-elected
Robert O'Brien	Remained in post
Louise Thomson	Remained in post
Sue Matthews	Re-elected
Laura O'Brien	Remained in post
Teresa Taylor	Remained in post
Sadik Al-Hassan	Stood down
Matt Palmer	Remained in post
Zeenat Jagroo	Stood down
Ed Rosevink	Remained in post

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Our Chairperson and Vice-Chair are required to be voted in by the new trustees at the first committee meeting following the AGM. We are pleased that both Kelly Adams as Chairperson and Robert O'Brien as Vice-Chair remained in post. Together they have shown themselves to be a strong team lead for the board of Trustees. Louise Thomson was re-elected as Secretary, and we would like to acknowledge her work prior to her stepping down during this year. Despite continued concerted efforts to fill the post our Treasurer role remains vacant, we will continue to work towards filling this post and recruiting to the Trustee team to ensure that the board of Trustees remains engaged, passionate and committed to the Charity's works.

Employed staff

The LGCA currently employ a Charity & Centre Manager and a Community Centre Assistant.

Related parties

The trustees consider that there are no related parties to the charity

Message from Chair

A Message from the Chair - Resilience and Regrowth

Emotional awareness, physical wellbeing, social support, optimism, problem solving, creating opportunities, strengthening relationships, self-belief, choice and control.

The words above are just some of the important aspects of resilience, whilst the words below are important aspects of regrowth.

Recovery, awareness, action, connection, consideration, co-operation, advocacy, support, self-care, compassion, transformation.

As a community, these are just some of the traits we have shown throughout the entirety of the pandemic.

The strength this community has shown whilst dealing with a pandemic and its ever-changing news is a great example of resilience and, together we have shown how resilient we are by providing opportunities for regrowth and regeneration in the community.

In this last year we have been thrilled to see not only returning groups, clubs and activities to the centre and Lyde Green but more than before bringing people of all backgrounds together socially to fulfil their needs in socialisation, fitness and wellbeing, health and support and much more.

I have witnessed first-hand how groups have come together from members of the community to offer a welcoming support network for all, Downtime is one amazing example of this, Downtime has grown from the ideas of a lovely group of residents from the community who really enjoy offering support to others, lending a helping hand and coming together whilst sharing their own skills and learning new ones in the process. By facilitating them to come together and offer the space and support needed we have watched this group go from strength to strength and are proud of what they have achieved to date.

We have seen the return of much needed events including children's soft play sessions, family discos, quiz nights and community charity events bringing social fun and excitement back into Lyde!

LYDE GREEN COMMUNITY ASSOCIATION

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YEAR ENDED 31 MARCH 2022

Rona the Rattlesnake, a community gesture and fun activity started by Helen Thompson was moved to her permanent place outside the community centre and celebrated by all at a community event as well as some of the beautiful covid artwork produced and donated by Julie Caswell which was given a home inside the community centre. All things that can help us remember how we came together in a time where we were pulled apart.

We were able to offer support through food boxes for those who need a little extra help and Christmas hampers for those nominated by their community for their action and support to others during covid, all made possible with help from staff, trustees and volunteers from the community collecting donations and making up boxes and hampers to suit the different needs of the recipients.

As well as this we have worked closely with local supermarkets including local branches of Lidl and Sainsburys who kindly offer a neighbourly surplus donation to charities to be able to offer these items out to the community so that they can go to good use instead of going to waste. These donations are collected once – twice weekly by our lovely centre staff and include store cupboard staples, bread, vegetables, fruit and flowers. Again, this is something we really enjoy being able to be a part of. The community are always so grateful for the things on offer and its especially lovely when you can see how much joy a bunch of flowers can bring to someone when they are having a bad day or a difficult time.

I am so proud of how far we have come as a charity as the association and hub for our community and how far we as a community have come to get back on our feet and provide the regrowth our community needed for the future. We are forever growing and changing and so our community will grow and change with us and I'm certain the next year will bring about more exciting opportunities to continue creating a strong and safe community for all.

By the time you read this you will have seen some of the things we are currently working towards for April 2022-2023 including making plans alongside Lyde Green Open Space with help from funders to work on our community garden and planning community events for Her Majesty's Jubilee celebrations, all things I hope you will have had time to get involved with and enjoy.

I have been very lucky to be a part of this community myself from 2015 and to have chaired the association from the very beginning. With every aspect of charity responsibility, I have grown and learnt along the way and am very thankful to be in such a rewarding position within a great group of supportive trustees and an amazing community network.

Thank you
Your Chair
Kelly Adams

LYDE GREEN COMMUNITY ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2022

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:


- * Select suitable accounting policies and then apply them consistently;
- * make judgements and estimates that are reasonable and prudent;
- * state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the governing document.

The trustees are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees and signed on their behalf by:


.....
Kelly Adams


.....
Robert O'Brien

Date 29.11.2022

Date 29/11/22

LYDE GREEN COMMUNITY ASSOCIATION
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 MARCH 2022

Independent examiner's report to the trustees of Lyde Green Community Association

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2022.

Responsibilities and basis of report

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 of the Charities Act 2011 ('the Charities Act') and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

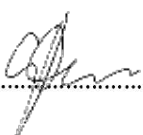
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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' 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 Charities Act; and
 - * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

It should be noted that Bristol Community Accountants provide bookkeeping services to Lyde Green Community Association. I confirm that my duties are segregated, and I am not involved in the day to day bookkeeping matters of the charity.

.....


Date 01/12/2022

Geoff Archer, Bristol Community Accountants CIC
The Park, Daventry Road,
Knowle, Bristol
BS4 1DQ

LYDE GREEN COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2022

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	Note	£	£	£	£
Incoming and Endowments from:					
Donations and legacies	2	18,238	8,046	26,284	76,043
Charitable activities	3	73,539	1,057	74,596	16,157
Other trading activities	4	89	-	89	-
Investments		1	-	1	4
Total Income		<u>91,867</u>	<u>9,103</u>	<u>100,970</u>	<u>92,204</u>
Expenditure On:					
Charitable activities	5	72,388	23,986	96,374	91,804
Other	6	4,476	-	4,476	491
Total Expenditure		<u>76,864</u>	<u>23,986</u>	<u>100,850</u>	<u>92,295</u>
Net income		15,003	(14,883)	120	(91)
Gross transfers between funds		2,101	(2,101)	-	-
Net movement in funds		<u>17,104</u>	<u>(16,984)</u>	<u>120</u>	<u>(91)</u>
Total funds brought forward		56,646	22,113	78,759	78,850
Total funds carried forward		<u>73,750</u>	<u>5,129</u>	<u>78,879</u>	<u>78,759</u>

All of the activities of the charity are classed as continuing

The notes on pages 15 to 21 form part of these financial statements

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

Details of the allocation of 2021 total funds between unrestricted and restricted are shown in note 17

LYDE GREEN COMMUNITY ASSOCIATION

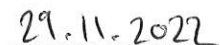
BALANCE SHEET

YEAR ENDED 31 MARCH 2022


	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	4,138	5,748
Current assets			
Debtors	12	9,302	7,995
Cash at bank and in hand		70,837	69,432
<i>Total current assets</i>		<u>80,139</u>	<u>77,427</u>
Creditors : Amounts falling due within one year	13	(5,398)	(4,416)
<i>Net current assets or liabilities</i>		<u>74,741</u>	<u>73,011</u>
<i>Total net assets or liabilities</i>		<u><u>78,879</u></u>	<u><u>78,759</u></u>
The Funds of the Charity	15		
Restricted funds		5,129	22,113
Unrestricted funds			
<i>General funds</i>		62,759	46,393
<i>Designated funds</i>		10,991	10,253
		<u><u>78,879</u></u>	<u><u>78,759</u></u>

These financial statements of Lyde Green Community Association registered number 1172725 were approved by the trustees and are signed on their behalf by:


Kelly Adams


Date


Robert O'Brien


Date

The notes on pages 15 to 21 form part of these financial statements

YEAR ENDED 31 MARCH 2022

LYDE GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost less accumulated depreciation and impairment losses.

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

Office Equipment	3 years straight line
Fixtures and Fittings	3 years straight line

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

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

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Pensions costs

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Pension costs charged in the financial statements represent the contribution payable by the charitable company during the year.

The trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at year end the CIO did not have any outstanding guarantees to third parties nor any debts secured on assets of the CIO.

LYDE GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

Income and Endowments From:

2	Donations and Legacies	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
	Donations	1,226	2,551	3,777	2,789
	Grant income	16,800	5,495	22,295	72,909
	Miscellaneous income	212	-	212	345
		<u>18,238</u>	<u>8,046</u>	<u>26,284</u>	<u>76,043</u>
	<i>Donations and Legacies prior year</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds 2021</i>	
		£	£	£	
	Donations	1,119	1,670	2,789	
	Grant income	30,601	42,308	72,909	
	Miscellaneous income	345	-	345	
		<u>32,065</u>	<u>32,065</u>	<u>76,043</u>	
3	Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
	Centre hire	71,349	-	71,349	15,965
	Events	2,190	1,057	3,247	192
		<u>73,539</u>	<u>1,057</u>	<u>74,596</u>	<u>16,157</u>
	<i>Charitable activities prior year</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>	<i>Total Funds</i>
		£	£	£	£
	Centre hire	15,965	-	15,965	
	Events	138	54	192	
		<u>16,103</u>	<u>54</u>	<u>16,157</u>	
4	Other Trading Activities	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
	Tuck shop sales	89	-	89	-
		<u>89</u>	<u>-</u>	<u>89</u>	<u>-</u>

Other trading activities prior year - all unrestricted

LYDE GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

Expenditure on:					
5	Charitable Activities	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
	Salaries	25,193	17,909	43,102	30,530
	Donations	-	3,025	3,025	-
	Recruitment expense	164	-	164	719
	Consultancy & professional fees	3,290	459	3,749	21,019
	Advertising	13	-	13	1,542
	Office costs	1,325	240	1,565	1,708
	Events	2,089	892	2,981	1,771
	Rates	657	-	657	-
	Insurance	461	-	461	268
	Waste & cleaning	18,296	30	18,326	11,474
	Internet, phone & website	1,661	270	1,931	6,165
	Furniture & equipment	518	-	518	986
	Subscriptions and memberships	853	384	1,237	646
	Miscellaneous costs	245	-	245	284
	Repairs and renewals	6,474	684	7,158	5,223
	Depreciation	5,818	-	5,818	8,919
	Bank & transaction fees	354	93	447	1
	Training	62	-	62	549
	Bad debts and Covid rent loss	4,915	-	4,915	-
		<u>72,388</u>	<u>23,986</u>	<u>96,374</u>	<u>91,804</u>
	<i>Charitable Activities prior year</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds 2021 £</i>	
	Salaries	15,803	14,727	30,530	
	Recruitment expense	719	-	719	
	Consultancy & professional fees	7,139	13,880	21,019	
	Advertising	-	1,542	1,542	
	Office costs	776	932	1,708	
	Events	193	1,578	1,771	
	Insurance	268	-	268	
	Waste & cleaning	11,129	345	11,474	
	Internet, phone & website	3,165	3,000	6,165	
	Furniture & equipment	866	120	986	
	Subscriptions and memberships	646	-	646	
	Miscellaneous costs	126	158	284	
	Repairs and renewals	3,905	1,318	5,223	
	Depreciation	8,919	-	8,919	
	Bank & transaction fees	1	-	1	
	Training	505	44	549	
		<u>54,160</u>	<u>37,644</u>	<u>91,804</u>	
6	Other	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
	Independent examination	575	-	575	491
	Accountancy fees	3,901	-	3,901	-
		<u>4,476</u>	<u>-</u>	<u>4,476</u>	<u>491</u>
	<i>Other prior year - all unrestricted</i>				

LYDE GREEN COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

7 Net incoming resources for the year

This is stated after charging:

	2022 £	2021 £
Independent Examiner's Fees	575	491

8 Staff costs and numbers

The aggregate payroll costs were:

	2022 £	2021 £
Wages and Salaries	42,535	30,242
Social Security Costs	-	-
Pension Costs	567	288
	43,102	30,530

No employee received emoluments of more than £60,000 (2021: £Nil)

The average monthly head count was 3 staff (2021: 3.5 staff)

The key management personnel of the charity comprise the board of trustees and the Centre Manager. The total employee benefits of key management personnel, during the year, total £25,174 (2020: £14,493).

9 Trustee expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil). The trustees were not reimbursed expenses during the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

10 Related party transactions

The were no related party transactions during the year (2021: £nil)

11 Tangible fixed assets

	Office Equipment £	Fixtures and Fittings £	Total £
Cost			
At the beginning of the year	2,288	23,778	26,066
Additions	-	4,208	4,208
At the end of the year	2,288	27,986	30,274
Depreciation			
At the beginning of the year	1,082	19,236	20,318
Charge for the year	763	5,055	5,818
At the end of the year	1,845	24,291	26,136
Net book value			
At the beginning of the year	1,206	4,542	5,748
At the end of the year	443	3,695	4,138

LYDE GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

12 Debtors	2022	2021
	£	£
Trade debtors	8,980	6,800
Prepayments	322	1,195
	<u>9,302</u>	<u>7,995</u>

13 Creditors	2022	2021
	£	£
Trade creditors	2,673	3,925
Deposits held	2,150	-
Accruals and deferred income	575	491
	<u>5,398</u>	<u>4,416</u>

14 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

15 Movement in funds	At 01-Apr 2021	Incoming resources	Outgoing resources	Transfers	At 31-Mar 2022
	£	£	£	£	£
Restricted funds					
Sovereign Housing	12,204	-	(12,204)	-	-
South Gloucestershire Council - MAF	1,806	-	(998)	(808)	-
South Gloucestershire Council	815	-	-	(815)	-
Many Hands	798	-	(798)	-	-
Crowd Funder	338	-	(310)	(28)	-
Covid Recovery Projects	6,152	-	(6,152)	-	-
STAR Bereavement Grp, Downtime & Lyde Green Book Club	-	700	(180)	(450)	70
Jubilee Extravaganza	-	1,500	(51)	-	1,449
Community Garden	-	2,295	-	-	2,295
Women's Menopause & Wellbeing	-	1,000	(175)	-	825
Daves Brain Fund	-	3,608	(3,118)	-	490
	<u>22,113</u>	<u>9,103</u>	<u>(23,986)</u>	<u>(2,101)</u>	<u>5,129</u>
Unrestricted funds					
General funds	46,393	91,129	(76,864)	2,101	62,759
Designated funds	10,253	738	-	-	10,991
Total unrestricted funds	<u>56,646</u>	<u>91,867</u>	<u>(76,864)</u>	<u>2,101</u>	<u>73,750</u>
Total funds	<u>78,759</u>	<u>100,970</u>	<u>(100,850)</u>	<u>-</u>	<u>78,879</u>

Transfer between funds - Transfer from restricted funds to unrestricted funds relates to contribution to overheads during the year and transfers from SGC are due to restricted costs in the previous financial year being incorrectly allocated against unrestricted funds.

Designated fund - Building repairs and maintenance. The designated funds for maintenance are held in the reserve bank account.

LYDE GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

Purposes of restricted funds

Sovereign Housing	Community Development and Centre Manager
South Gloucestershire Council	Many Hands Programme & LGCC interior and garden
South Gloucestershire Council Member	Audio Visual Project
Awarded Funding	
Many Hands	Funded by LiveWest, Knightstone Housing and Southern Brooks
	Community Partnership - for Happiness Sessions
Crowd Funder	Covid Projects and Free school meals
Covid Response Projects	Funded by Emersons Green TC, National Lottery and Postcode Lottery
STAR Bereavement Grp, Downtime &	
Lyde Green Book Club	Funded through South Gloucestershire Council and St Monica Trust
Jubilee Extravaganza	Diamond Jubilee events funded by South Gloucestershire Council
Community Garden	Funded by MAF and Live West
Women's Menopause & Wellbeing	Funded by Southern Brooks
Daves Brain Fund	Community Fundraising for local resident

16 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	4,138	-	4,138
Cash at bank and in hand	65,708	5,129	70,837
Other net current assets or liabilities	3,904	-	3,904
	<u>73,750</u>	<u>5,129</u>	<u>78,879</u>

17 Analysis of charitable funds - previous year, as required by paragraph 4.2. of the SORP

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Incoming and Endowments from:			
Donations and legacies	32,065	43,978	76,043
Charitable activities	16,103	54	16,157
Investments	4	-	4
Total income	<u>48,172</u>	<u>44,032</u>	<u>92,204</u>
Expenditure On:			
Charitable activities	54,160	37,644	91,804
Other	491	-	491
Total expenditure	<u>54,651</u>	<u>37,644</u>	<u>92,295</u>
Net Income	(6,479)	6,388	(91)
Gross transfers between funds	1,942	(1,942)	-
Net movement in funds	<u>(4,537)</u>	<u>4,446</u>	<u>(91)</u>
Total funds brought forward	61,183	17,667	78,850
Total funds carried forward	<u>56,646</u>	<u>22,113</u>	<u>78,759</u>