



LYDE GREEN COMMUNITY ASSOCIATION
ACCOUNTS

YEAR ENDED 31 MARCH 2023

Registered Charity Number 1172725



LYDE GREEN COMMUNITY ASSOCIATION
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2023

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LYDE GREEN COMMUNITY ASSOCIATION
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2023

Full Name: Lyde Green Community Association

Registered Charity Number 1172725

Address: Lyde Green Community Centre
Thistle Close
Bristol
BS16 7GW

Trustees: Kelly Adams (Chair)
Robert O'Brien (Vice Chair)
Louise Thomson Resigned 13th Oct 21
Sue Matthews
Laura O'Brien
Teresa Taylor
Matt Palmer
Ed Rosevink

Key Management personnel: Helen Crew – Charity and Centre Manager

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 2023

The Trustees present their report and accounts for the year ended 31st March 2023.

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.

1. Introduction

This is LGCA's annual report and accounts following a year of economic recovery. Like many other charities we have continued to feel impacted by the pandemic with some of our regular hirers ceasing trading or changing the way they operate to online sessions. 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
- 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.

LYDE GREEN COMMUNITY ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2023

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 seventh year of operation, and sixth as a charitable incorporated organisation (CIO), we are pleased to say that we continue to make progress across our aims and objectives.

We have summarised this below.

3. Achievements and performance

a. Building the Local Community - Events

Our events team of volunteers has worked hard to put on many events which work for our community. Some of these are low-cost family friendly activities that support our aims to make living in Lyde the best it can be. Our events have included soft play sessions, Inflatable fun sessions during School holidays, Christmas Fayres, a Pantomime and a local Brass Band playing carols in School Square while our Café served hot chocolate and festive snacks.



LYDE GREEN COMMUNITY ASSOCIATION

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YEAR ENDED 31 MARCH 2023

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.

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.

During this financial year our staff team has worked with Neighbourly Collections to pick up surplus food products from local supermarkets. This year alone we have made over 260 collections ensuring that food waste is minimised, and the community can benefit from free items during times of economic worry and easing financial stress.

This year, LGCA has provided hire space free of charge to another charity, *Dogs for Good*. This is what they had to say:

"Dogs for Good is a charity that makes life changing differences for people with disabilities through the power of expertly trained dogs and has been fortunate enough to be able to use Lyde Green Community Centre as a base for some of its training. This has included a regular training slot for community dog Pilot who supports people with dementia within the Bristol area as well as a regular training slot for a project that Dogs for Good currently works on with Side by Side. This project enables befrienders and their dogs to go through a six-week training program, after which they will be matched with a person with dementia and will start doing weekly visits." Julia Winters, Dementia Community Dog Handler.



b. Lyde Green's Community Centre

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

LYDE GREEN COMMUNITY ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2023

Regular activities at the Centre include a large variety of activities with something to suit most ages and abilities.

The classes currently on offer include:

1. Pilates and Zumba
2. Dance Classes- Jazz, Ballet, Modern, Tap and Acro
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 host classes for children who may be temporarily unable to access a mainstream school provision and offer reduced cost hall hire for local home- education groups to allow their children access to sports provision.

We are proud to be part of a diverse community, several religious groups now host their weekly services and meetings at the Centre including Agape Faith, Jesus Nation, and Emerson's & Lyde Muslim Group.

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 supported Coffee at Lyde as a Start-up Business with reduced rent and regular support to ensure that the cafe space flourished.

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.

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

LYDE GREEN COMMUNITY ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2023

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 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.

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 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 2023, the charity had unrestricted funds of £72,207, designated funds of £11,120 and restricted funds of £7,392. The Trustees are pleased that the level of reserves has been maintained from 2021-2022.

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 their income is uncertain.

A separate sinking fund is in place, 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.

LYDE GREEN COMMUNITY ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2023

The Board of Trustees

Honorary Officials following our AGM in November 2022:

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

Trustees following our AGM in November 2022:

Kelly Adams	Remained in post
Robert O'Brien	Remained in post
Sue Matthews	Re-elected
Laura O'Brien	Re-elected
Teresa Taylor	Remained in post
Matt Palmer	Re-elected
Ed Rosevink	Remained in post

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. 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

During the year, the LGCA employed a Charity & Centre Manager and a two Community Centre Assistants.

Helen Crew – Charity & Centre Manager

Rachel Sheldon- Centre Administrator

Hayley Bigwood – Centre Administrator

Related parties

During the reporting year, Kelly Adams, Chair, is a director of Coffee at Ours Ltd (Company number 11917925) and Coffee at Ours Ltd traded from Lyde Green Community Association.

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

Message from Chair

It seems like a lifetime away now, that Covid hit the nation and caused such an impact on everyday life with what proved to have a massive impact on social isolation. Whilst 2022 brought positive change and the start of getting back to a new normal, it was evident that we needed time to rebuild and come back together as a community, once again.

As a community charity we set to work continuing to provide a welcome safe space for all and beginning to plan ahead to some exciting community events and activities to lift spirits and bring people back together.

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YEAR ENDED 31 MARCH 2023

The Year ahead was one of royal celebrations and commiserations, whilst we celebrated Our Majesty the Queens Platinum Jubilee to mark 70 years of reign, with a royally good event to bring the community together we hadn't imagined that we would then be grieving the loss of our queen that following September. The Community Centre closed for the day on September 19th for all staff and trustees to have the opportunity to grieve alongside the nation.

We worked with local partners including the Travel West Road show and Dr Bike to help get people active and moving again - a 'Wheels to work' programme saw the community donating their unused bikes to be refurbished for a good cause.

Lyde Green Open Space along with local volunteers worked on a project to repurpose a small garden to create a Community Garden. With thanks for funding and support from Sovereign, South Glos council, ALD Automotive, Livewest, Member Awarded Funding and the National Lottery Funding we were able to transform the space. We now have community planters where vegetables and herbs can be planted, picked and shared, we have some wonderful art work provided by our Downtime group, along with some beautiful seating and a mud kitchen for the little ones to enjoy. We proudly celebrated the garden opening and shared its beauty with the community.

Our community quiz nights were something we were keen to bring back and in 2022 we did just that with task master style quiz nights to put minds to the test whilst raising money for a local cause.

As well as Royal celebrations and quiz nights we ensured that Christmas and New Year in the community were marked with a festive Christmas Fayre and a New Years Eve party featuring a local band.

Our centre staff have been busy building connections within in the community and attended the Three Greens Festival in Emersons green. Our office Team have worked closely with local groups and clubs and have been providing a variety of new and exciting clubs for residents to get involved with as well as engaging with centre visitors daily making them feel welcome. We have signed up to the Neighbourly surplus project. This allows us to collect surplus food, flowers and other items from local supermarkets that would otherwise be disposed of and offer it to the community instead. We have an area we use in the centre where we place the collected items for residents to come in and take what they need. This has proven to be a valuable community resource- it is very rewarding to know we are helping to reduce waste whilst also helping people within the community during times of financial hardship.

Trustees and staff have had a busy year in our partnership meetings working hard to get updates and answers to pass on to the community, with one of the resident's main concerns being the delays around the new Lyde Green primary and secondary schools. We will strive to continue with our mission to be a trusted voice for the residents of Lyde Green, connecting the community together. We will continue to work closely with our partners to create opportunities for everyone to get involved in Lyde Green life.

Kelly Adams
Chair,
Lyde Green Community Association

LYDE GREEN COMMUNITY ASSOCIATION

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2023

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.

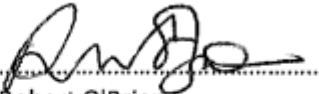
The trustees are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees and signed on their behalf by:


.....
Kelly Adams

Date 30.10.23


.....
Robert O'Brien

Date 1/11/23

LYDE GREEN COMMUNITY ASSOCIATION
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 MARCH 2023

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 2023.

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.



03/11/2023

Geoff Archer, Bristol Community Accountants CIC

LYDE GREEN COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2023

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Note	£	£	£	£
Incoming and Endowments from:					
Donations and legacies	2	996	16,655	17,651	26,284
Charitable activities	3	95,921	755	96,676	74,596
Other trading activities	4	-	-	-	89
Investments		49	-	49	1
Total Income		96,966	17,410	114,376	100,970
Expenditure On:					
Charitable activities	5	83,935	14,281	98,216	96,374
Other	6	4,320	-	4,320	4,476
Total Expenditure		88,255	14,281	102,536	100,850
Net income		8,711	3,129	11,840	120
Gross transfers between funds		866	(866)	-	-
Net movement in funds		9,577	2,263	11,840	120
Total funds brought forward		73,750	5,129	78,879	78,759
Total funds carried forward		83,327	7,392	90,719	78,879

All of the activities of the charity are classed as continuing

The notes on pages 16 to 23 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 2022 total funds between unrestricted and restricted are shown in note 17


LYDE GREEN COMMUNITY ASSOCIATION


BALANCE SHEET

YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	1,686	4,138
Current assets			
Debtors	12	12,259	9,302
Cash at bank and in hand		79,753	70,837
<i>Total current assets</i>		92,012	80,139
Creditors : Amounts falling due within one year	13	(2,979)	(5,398)
<i>Net current assets or liabilities</i>		89,033	74,741
Total net assets or liabilities		90,719	78,879
The Funds of the Charity	15		
Restricted funds		7,392	5,129
Unrestricted funds			
<i>General funds</i>		72,207	62,759
<i>Designated funds</i>		11,120	10,991
		90,719	78,879

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
30.10.23
Date


Robert O'Brien
1/11/23
Date

The notes on pages 16 to 23 form part of these financial statements

LYDE GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1 Accounting Policies

Basis of preparation

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

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

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

The charity meets the definition of a public benefit entity as defined by FRS 102 and has therefore taken the advantage of the disclosure exemption available to it in relation to presentation of a cash flow statement.

Fund accounting

Unrestricted Funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Volunteer help	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
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LYDE GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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 2023

Income and Endowments From:

2	Donations and Legacies	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
	Donations	996	535	1,531	3,777
	Grant income	-	16,120	16,120	22,295
	Miscellaneous income	-	-	-	212
		<u>996</u>	<u>16,655</u>	<u>17,651</u>	<u>26,284</u>

Donations and Legacies prior year

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Donations	1,226	2,551	3,777
Grant income	16,800	5,495	22,295
Miscellaneous income	212	-	212
	<u>18,238</u>	<u>32,065</u>	<u>26,284</u>

3	Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
	Centre hire	90,865	-	90,865	71,349
	Events	5,056	755	5,811	3,247
		<u>95,921</u>	<u>755</u>	<u>96,676</u>	<u>74,596</u>

Charitable activities prior year

	Unrestricted Funds	Restricted Funds	Total Funds Total Funds
	£	£	£
Centre hire	71,349	-	71,349
Events	2,190	1,057	3,247
	<u>73,539</u>	<u>1,057</u>	<u>74,596</u>

4	Other Trading Activities	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
	Tuck shop sales	-	-	-	89
		<u>-</u>	<u>-</u>	<u>-</u>	<u>89</u>

Other trading activities prior year - all unrestricted

LYDE GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

Expenditure on:

5	Charitable Activities	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
	Salaries	41,941	46	41,987	43,102
	Donations	-	1,119	1,119	3,025
	Recruitment expense	32	-	32	164
	Consultancy & professional fees	1,559	-	1,559	3,749
	Advertising	-	-	-	13
	Office costs	1,429	-	1,429	1,565
	Events	4,198	2,624	6,822	2,981
	Rates	-	-	-	657
	Insurance	490	-	490	461
	Waste & cleaning	20,625	430	21,055	18,326
	Internet, phone & website	1,996	-	1,996	1,931
	Furniture & equipment	1,201	-	1,201	518
	Subscriptions and memberships	1,282	-	1,282	1,237
	Miscellaneous costs	65	334	399	245
	Repairs and renewals	3,881	9,664	13,545	7,158
	Depreciation	2,735	-	2,735	5,818
	Bank & transaction fees	747	64	811	447
	Training	528	-	528	62
	Bad debts and Covid rent loss	1,226	-	1,226	4,915
		<u>83,935</u>	<u>14,281</u>	<u>98,216</u>	<u>96,374</u>

Charitable Activities prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Salaries	25,193	17,909	43,102
Donations	-	3,025	3,025
Recruitment expense	164	-	164
Consultancy & professional fees	3,290	459	3,749
Advertising	13	-	13
Office costs	1,325	240	1,565
Events	2,089	892	2,981
Rates	657	-	657
Insurance	461	-	461
Waste & cleaning	18,296	30	18,326
Internet, phone & website	1,661	270	1,931
Furniture & equipment	518	-	518
Subscriptions and memberships	853	384	1,237
Miscellaneous costs	245	-	245
Repairs and renewals	6,474	684	7,158
Depreciation	5,818	-	5,818
Bank & transaction fees	354	93	447
Training	62	-	62
Bad debts and Covid rent loss	4,915	-	4,915
	<u>72,388</u>	<u>23,986</u>	<u>96,374</u>

LYDE GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

6	Other	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
	Independent examination	696	-	696	575
	Accountancy fees	3,624	-	3,624	3,901
		<u>4,320</u>	<u>-</u>	<u>4,320</u>	<u>4,476</u>

Other prior year - all unrestricted

7 Net incoming resources for the year

This is stated after charging:

	2023 £	2022 £
Independent Examiner's Fees	<u>696</u>	<u>575</u>

8 Staff costs and numbers

The aggregate payroll costs were:

	2023 £	2022 £
Wages and Salaries	41,207	42,535
Pension Costs	780	567
	<u>41,987</u>	<u>43,102</u>

No employee received emoluments of more than £60,000 (2022: £Nil)

The average monthly head count was 3 staff (2022: 3 staff)

The key management personnel of the charity include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total employee benefits of key management personnel, during the year, total £25,841 (2022: £25,174).

9 Trustee expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil). The trustees were not reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

10 Related party transactions

The trustees have considered personal and other interests, in which as a result of a decision made, an individual may benefit financially or otherwise, either directly or indirectly. In order to comply with their duties, the trustees confirm the person affected does not take part in any discussions relating to the issue concerned other than to As at 31st March 2023 Coffee at Ours Ltd (company number 11917925) owed £1200 (2022: £500) to Lyde Green Community Centre. Kelly Adams (Chair) is a director of Coffee at Ours Ltd. Coffee at Ours Ltd was charged rent of £6,750 (2022: £4,750). There were no other related party transactions during the year (2022: £nil)

LYDE GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

11 Tangible fixed assets

	Office Equipment £	Fixtures and Fittings £	Total £
Cost			
At the beginning of the year	2,288	27,986	30,274
Additions	-	283	283
At the end of the year	<u>2,288</u>	<u>28,269</u>	<u>30,557</u>
Depreciation			
At the beginning of the year	1,845	24,291	26,136
Charge for the year	443	2,292	2,735
At the end of the year	<u>2,288</u>	<u>26,583</u>	<u>28,871</u>
Net book value			
At the beginning of the year	443	3,695	4,138
At the end of the year	<u>-</u>	<u>1,686</u>	<u>1,686</u>

12 Debtors

	2023 £	2022 £
Trade debtors	11,740	8,980
Prepayments	519	322
	<u>12,259</u>	<u>9,302</u>

13 Creditors

	2023 £	2022 £
Trade creditors	1,267	2,673
Social security costs	(1,339)	-
Deposits held	2,355	2,150
Accruals and deferred income	696	575
	<u>2,979</u>	<u>5,398</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.

LYDE GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

15 Movement in funds

	At 01-Apr 2022 £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Mar 2023 £
Restricted funds					
Events	-	500	(500)	-	-
Emerson Green Town Council	-	750	-	-	750
Community Connector	-	3,000	-	-	3,000
Community Brightside Project	-	500	(500)	-	-
Downtime & Lyde Green Book Club	70	1,659	(245)	(142)	1,342
Jubilee Extravaganza	1,449	3,270	(2,511)	(390)	1,818
Community Garden	2,295	7,039	(8,852)	-	482
Women's Menopause & Wellbeing	825	-	(491)	(334)	-
Daves Brain Fund	490	692	(1,182)	-	-
	<u>5,129</u>	<u>17,410</u>	<u>(14,281)</u>	<u>(866)</u>	<u>7,392</u>
Unrestricted funds					
General funds	62,759	96,837	(88,255)	866	72,207
Designated funds	10,991	129	-	-	11,120
Total unrestricted funds	<u>73,750</u>	<u>96,966</u>	<u>(88,255)</u>	<u>866</u>	<u>83,327</u>
Total funds	<u>78,879</u>	<u>114,376</u>	<u>(102,536)</u>	<u>-</u>	<u>90,719</u>

Transfer between funds - Transfer from restricted funds to unrestricted funds relates to contribution to overheads during the year. 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.

Purposes of restricted funds

Events	Community events to support community cohesion
Emerson Green Town Council	Funding for Community Connector
Community Connector	Grant funding to appoint a part time experienced Community Connector for 12 months funded by various local businesses and community groups
Community Brightside Project	Grant restricted to buying antibac hand sanitiser for the Community Centre to support living with Covid 19 and supporting infection prevention in the community.
Downtime & Lyde Green Book Club	Funded through Sovereign Housing and ALD
Jubilee Extravaganza	Diamond Jubilee events funded by South Gloucestershire Council and the National Lottery
Community Garden	Funded by MAF and Live West, Sovereign Housing, The National Lottery, South Gloucestershire Council and ALD
Women's Menopause & Wellbeing	Funded by Southern Brooks
Daves Brain Fund	Community Fundraising for local resident

LYDE GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

16 Analysis of net assets between funds	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,686	-	1,686
Cash at bank and in hand	72,361	7,392	79,753
Other net current assets or liabilities	9,280	-	9,280
	<u>83,327</u>	<u>7,392</u>	<u>90,719</u>

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

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