

CAPEL COMMUNITY ASSOCIATION

England & Wales · Charity number 1179661

Details

Other names	CAPEL VILLAGE HALL
Status	Registered
Legal form	CIO
Registered	2018-08-24
Register	View on the Charity Commission register

Contact

Address	Capel Community Association Capel Village Hall Falmouth Place Five Oak Green Tonbridge TN12 6RD
Phone	01892 833363
Email	capelcommunitycio@gmail.com
Website	https://capelvillagehallkent.co.uk/

Activities

Objects: THE OBJECTS OF THE CIO ARE:TO FURTHER OR BENEFIT THE RESIDENTS OF THE PARISH OF CAPEL AND THE NEIGHBOURHOOD WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THEIR VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS. TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS."IN FURTHERANCE TO THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE THE POWER: TO ESTABLISH OR SECURE A VILLAGE HALL AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN THE FURTHERANCE OF THE ABOVE OBJECTIVES.NOTHING IN THIS CONSTITUTION SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CIO FOR THE PURPOSES WHICH ARE NOT CHARITABLE."

Activities: Maintain and operate the Village Hall its facilities and associated play area for use by the local community. To advance education, services, and facilities in the interests of social welfare, recreation, and leisure, and enhance development and education of children particularly those under statutory school age.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** PARISH OF CAPEL AND THE NEIGHBOURHOOD
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£150,050	£182,251	-	-
2023-08-31	£115,774	£137,499	-	-
2022-08-31	£129,633	£135,831	-	-
2021-08-31	£105,907	£123,275	-	-
2020-08-31	£118,731	£121,804	-	-

Trustees

Name	Role	Appointed
Joanna Corcoran	Chair	2023-02-06
Alison Smith		2023-02-06
Gordon Hardwick		2023-02-06
Hugh Patterson		2023-02-06
Marc Hogwooc		2025-04-22

CAPEL COMMUNITY ASSOCIATION

England & Wales - Charity number 1179661

Accounts

CAPEL COMMUNITY ASSOCIATION

(Registered Charity No. 1179661)

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024**

	Page
Report of the Trustees	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Accounting Policies	8-9
Notes to the Accounts	10 -12

The Trustees present their report for the year ended 31 August 2024.

Principal Address

Capel Village Hall
Falmouth Place
Five Oak Green
Tonbridge TN12 6RD

Structure, Governance and Management

Constitution

Capel Community Association (the 'Charity') is a registered charity, registration number 1179661.

The Charity was established as a Charitable Incorporated Organisation (CIO) under a Constitution adopted on 27 December 2018. The Constitution defines the Charity's objects and powers. The Trustees are appointed by the Members or by Trustees in accordance with the Constitution.

The Trustees who served during the year and up to the date of signature of the financial statements were:

J Corcoran	GW Hardwick
H Patterson	A Smith
H Cleminson (resigned 24th April 2024)	D Young (resigned 19th February 2024)
M Hogwood (appointed 22 April 2025)	

Organisation of the Charity

The Charity is under the control and management of its trustees who have overall oversight of the charity. Volunteers deal with day-to-day matters, attend committee meetings, liaise with and report to Trustees.

Objectives and Activities

Under the Charity's Constitution, the objects of the Charity are:

- To further or benefit the residents of the Parish of Capel and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and their voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents. To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.
- In furtherance to these objects but not otherwise, the trustees shall have the power: To establish or secure a village hall and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in the furtherance of the above objectives. Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable.

In planning the activities of the Charity, in particular setting the fees for hire of the Village Hall and attendance by local children at Pre School, the Trustees have considered the Charity Commissioners' guidance on public benefit and specifically the guidance on the charging of fees. There are regular reviews of the fees charged and works to ensure the Hall facilities are available at an affordable price to the residents of the Parish in accordance with the object of the Charity.

Review of the Period

During the year two Trustees retired: JH Cleminson and J Young. They were not replaced during the year.

The biggest events affecting the Hall during the period were the failure of the roof and problems with the heating system. The roof problems were thought to have been caused by the hot dry summer in 2023 that caused cracks in the bituminous coating of the 50 year old flat roof, followed by a wet cold winter that caused water to leak through it, particularly into the main hall. This was very disruptive to the hirers, especially to Pre-School, who would frequently arrive to find floods in the Hall. Remedial works were carried out, but these had limited benefit, notably as the water would leak along the inside of the roof and would appear a distance from the cracks themselves.

Meanwhile the heating system proved very unreliable. It is nearly 30 years old. The heating engineering company did what they could, but certain key parts are no longer available, so they had to improvise. The failure of the heating system to warm and dry the Hall compounded the water leaks problem. The Trustees investigated renting a temporary building and alternative accommodation elsewhere, but the expense of these, plus the improving weather in the spring and summer of 2024, reduced the severity of the problems temporarily. However, a strategic approach was needed, so the Trustees discussed the issues with Capel Parish Council and started to formulate plans ranging from providing a new temporary or permanent building alongside the Main Hall, to demolishing the whole Hall and re-building it.

The extra work required to remediate, albeit temporarily, proved very expensive as the accounts show.

Despite the issues with the Hall, Pre-School initiated a cost reduction programme which improved usage of staff and filling unused places, which saved about £20,000 over the year, and the benefits are expected to continue.

Future Plans

Our plans are to keep the existing Hall fit for purpose, to increase revenue from all hirers, and to carry out a low cost re-roofing of the Hall to get it through the 2024-5 winter, and buy us time to develop a strategic approach for 2025-6.

Financial Report for the Year

Results for the year

A summary of the year's results is given on page 5 of the financial statements.

The deficit recorded for the year of £32,201 (deficit £21,725 - 2023), comprised a deficit of £34,035 (deficit £1,657 - 2023) of unrestricted funds and a net income of £1,834 (deficit £20,068 - 2023) on restricted reserves. The net income on restricted reserves relates to Pre-School. A transfer was made from the restricted reserves to general reserves of £8,564 to reflect Pre-School's use of the Village Hall's facilities.

Reserves Policy

The Charity requires reserves to protect its current activities, in order to allow the Trustees to meet their day-to-day responsibilities and to ensure that it continues to operate as a going concern. To secure the future of the hall the Trustees' designate part of the general funds to a reserve: The Building Fund, which comprises monies designated for major work required for Hall maintenance or improvement, whether planned or unexpected in nature.

Reserves comprise:

- Unrestricted General funds, which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and are maintained at a level which the Trustees consider necessary.
- Designated funds comprise of monies set aside out of unrestricted general funds for specific future hall purposes or projects.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Pre School is part of the Capel Community Association charity. The Pre School funds, which comprise the surplus on grants received and fees paid, constitute a restricted fund within the Charity.

As at 31 August 2024, the Charity had general funds of £5,437, designated funds of £49,600 and restricted funds of £6,417. The Trustees will keep the level of reserves under constant review.

Investments

Any surpluses are held in interest bearing bank accounts. The interest generated is used in the furtherance of the Charity's objectives.

Approved by the trustees and signed on their behalf by:



Mr G W Hardwick
Trustee

Approved on: *1st December 2025*

Independent Examiner's Report to the Trustees of Capel Community Association

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 August 2024, which are set out on pages 6 to 12.

Respective responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those; or
- the accounts do 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 respect in order to enable a proper understanding of the accounts to be reached.



Mark Wildi
Chartered Accountant
Orchard Brook
Five Oak Green Road
Tonbridge TN12 6TJ

Date: 3 December 2025

	Notes	Unrestricted Fund £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources					
Income from:					
Donations, legacies and similar incoming resources	1	840	405	1,245	1,525
Letting receipts and rents		11,239		11,239	9,724
Pre-school fees receivable			136,322	136,322	104,106
Investment Income		1,180	64	1,244	419
Total Income		13,259	136,791	150,050	115,774
Resources expended					
Expenditure on charitable activities:					
Hall Development		14,408		14,408	
Letting expenses (Licences)	2	257		257	149
Premises costs	3	27,233	113	27,346	13,895
Staff costs	4	11,376	122,922	134,298	119,532
Activity costs			1,582	1,582	1,667
Management and administration	5	2,584	1,776	4,360	2,256
Total Expenditure		55,858	126,393	182,251	137,499
Net (expenditure) income before transfers		(42,599)	10,398	(32,201)	(21,725)
Transfers between funds		8,564	(8,564)		
Net income and net movement in funds		(34,035)	1,834	(32,201)	(21,725)
Total funds brought forward at 1 September 2023		89,072	4,583	93,665	115,380
Total funds carried forward at 31 August 2024		55,037	6,417	61,464	93,655

All recognised gains and losses are included in the above statement of financial activities.

All of the charity's activities derived from continuing operations during the above two financial periods.

	Notes	2024	2024	2023	2023
		£	£	£	£
Fixed Assets					
Tangible fixed assets	7				
Current Assets					
Debtors	8	7,691		6,985	
Cash at bank and in hand		56,240		90,655	
		<u>63,931</u>		<u>97,640</u>	
Creditors: Amounts falling due within one year	9	(2,477)		(3,985)	
Net Current Assets			61,454		93,655
Total net assets			<u>61,454</u>		<u>93,655</u>
The funds of the charity	12				
Restricted funds	10		6,417		4,583
Unrestricted funds					
Designated funds	11		49,600		71,000
General funds	11		5,437		18,072
			<u>61,454</u>		<u>93,655</u>

Approved by the trustees of Capel Community Association, and signed on their behalf by:



Mr G W Hardwick
Trustee

Approved on: 1st December 2025

The Accounting Policies and Notes on pages 7 to 10 form part of these Accounts.

Basis of Accounting Policies

Accounting

The Accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts 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) and with the Charities Act 2011.

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

Critical accounting estimates and areas of judgement

Preparation of the accounts requires the trustees and management to make significant judgements and estimates. The items in the accounts where these judgements and estimates have been made include:

- the useful economic lives attributed to tangible fixed assets used to determine the annual depreciation charge;
- the assumptions adopted in determining the value of any designations required from the charity's general unrestricted funds

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts, in respect to a period of one year from the date of approval of these accounts. The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern.

The specific accounting policies adopted are set out below.

Fund accounting

- Unrestricted General funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity. The Trustees consider that general funds should be maintained to cover approximately six months expenditure.
- Designated funds comprise monies set aside out of unrestricted general funds specific future purposes or projects.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming Resources

Grants and other similar income are credited to the Statement of Financial Activities in the period to which it relates. Donations, legacies and similar incoming resources represents that given by individuals, corporations and other charitable organisations. Such income is credited to the Statement of Financial Activities in the year in which it is received. Investment income, representing interest, is credited to the Statement of Financial Activities when received. Volunteer time is not recognised.

Accounting Policies (continued)**Debtors**

Debtors are measured on initial recognition at settlement amount after any discounts or amounts advanced by the charity. Subsequently they are measured at the cash or other consideration expected to be received.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. All fixed assets have been fully depreciated.

1 Donations, legacies and similar incoming resources

	Total	<i>Total</i>
	2024	<i>2023</i>
	£	£
100 Club funds	440	490
Donations	805	1,035
	<u>1,245</u>	<u>1,245</u>

2 Letting expenses

	Total	<i>Total</i>
	2024	<i>2023</i>
	£	£
Licences	257	149
	<u>257</u>	<u>149</u>

3 Premises costs

	Total	<i>Total</i>
	2024	<i>2023</i>
	£	£
Rent	1	1
Utilities	9,229	4,991
4.991 Cleaning	1,438	1,984
Insurance	3,631	1,353
Repairs and maintenance	13,047	5,566
	<u>27,346</u>	<u>13,895</u>

4 Staff costs

	Total	<i>Total</i>
	2024	<i>2023</i>
	£	£
Salaries etc	123,773	115,497
Social security costs	8,056	1,504
Other staff costs	2,469	2,531
	<u>134,298</u>	<u>119,532</u>

5 Management and Administration of the Charity

	Total 2024	Total 2023
	£	£
Telephone and mobile	350	219
Bad debts	-	(25)
Computer costs (website & laptop purchase)	2,053	207
Office equipment depreciation	-	142
Subscriptions	907	197
Sundry expenses	104	350
Printing, postage and stationery	461	715
General insurance	485	451
	<u>4,360</u>	<u>2,256</u>

6 Trustees' Remuneration

J Corcoran received £6,432 for her work in managing the Hall, the hirings and the cleaning during this particularly difficult year. Despite the poor condition of the Hall at times, she helped increase hirings and lettings by 16%. Her appointment was made in accordance with best practice as set out in the guidance notice CC11: Charities paying a trustee or connected person.

7 Tangible Fixed Assets

Cost	Outside Play Area/Furniture	Computer Equipment	Total
	£	£	£
At 1 September 2023 and 31 August 2024	<u>10,422</u>	<u>2,119</u>	<u>12,541</u>
Depreciation			
At 1 September 2023 and 31 August 2024	<u>10,422</u>	<u>2,119</u>	<u>12,400</u>
Net book value			
At 1 September 2023 and 31 August 2024	<u>-</u>	<u>-</u>	<u>-</u>

8 Debtors

	Total 2024	Total 2023
	£	£
Trade debtors - fees	6,423	6,427
Other debtors - Hall lettings/100 Club	689	
Prepayments and accrued income	579	558
	<u>7,691</u>	<u>6,985</u>

9 Creditors: Amounts falling due within one year

	Total 2024	Total 2023
	£	£
Other creditors	1,066	1,830
Accruals and deferred income	582	237
Social security and other taxes	829	1,918
	<u>2,477</u>	<u>3,985</u>

10 Restricted Fund

	Balance at 1 Sept 2023	Incoming resources	Resources expended	Balance at 31 Aug 2024
	£	£	£	£
Capel Pre-school	4,583	10,398	(8,564)	<u>6,417</u>

11 Designated Fund

	Balance at 1 Sept 2023	New designation	Released to General fund	Balance at 31 Aug 2024
	£	£	£	£
Building Fund	<u>71,000</u>		<u>21,400</u>	<u>49,600</u>

The Building Fund comprises monies designated for major work required in respect of the maintenance or improvement of the Hall, whether planned or unexpected in nature.

12 Analysis of Total Funds

	Fixed Assets	Current Assets	Current Liabilities	Total 2024
	£	£	£	£
2024:				
Restricted fund	-	7,653	(1,236)	6,417
Designated	-	49,600	-	49,600
General fund	-	6,678	(1,241)	5,437
	<u>-</u>	<u>63,931</u>	<u>(2,477)</u>	<u>61,454</u>
2023:	£	£	£	£
Restricted fund	-	8,114	(3,531)	4,583
Designated	-	71,000	-	71,000
General	-	18,526	(454)	18,072
	<u>-</u>	<u>97,640</u>	<u>(3,985)</u>	<u>93,655</u>

CAPEL COMMUNITY ASSOCIATION

England & Wales - Charity number 1179661

Accounts

CAPEL COMMUNITY ASSOCIATION

(Registered Charity No. 1179661)

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023**

	Page
Report of the Trustees	2 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Accounting Policies	8 - 9
Notes to the Accounts	10 - 12

The Trustees present their report for the year ended 31 August 2023.

Principal Address

Capel Village Hall
 Falmouth Place
 Five Oak Green
 Tonbridge TN12 6RD

Structure, governance and management

Constitution

Capel Community Association (the 'Charity') is a registered charity, registration number 1179661.

The Charity was established as a Charitable Incorporated Organisation (CIO) under a Constitution adopted on 27 December 2018. The Constitution defines the Charity's objects and powers. The Trustees are appointed by the Members or by Trustees in accordance with the Constitution.

The Trustees who served during the year and up to the date of signature of the financial statements were:

JH Cleminson
 J Corcoran
 GW Hardwick

A Smith
 DJ Young
 H Patterson

Organisation of the Charity

The Charity is under the control and management of its trustees who have overall oversight of the charity. Volunteers deal with day-to-day matters, attend committee meetings, liaise with and report to Trustees.

Objectives and Activities

Under the Charity's Constitution, the objects of the Charity are:

- To further or benefit the residents of the Parish of Capel and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and their voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents. To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.
- In furtherance to these objects but not otherwise, the trustees shall have the power: To establish or secure a village hall and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in the furtherance of the above objectives. Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable.

In planning the activities of the Charity, in particular setting the fees for hire of the Village Hall and attendance by local children at Pre School, the Trustees have considered the Charity Commissioners guidance on public benefit and specifically the guidance on the charging of fees. There are regular reviews of the fees charged and works to ensure the Hall facilities are available at an affordable price to the residents of the Parish in accordance with the object of the Charity.

Review of the period

During the year the three longstanding Trustees retired and seven new Trustees were appointed. Shortly afterwards one Trustee resigned but six continued to serve.

In the following six months, whilst managing transfer processes, we dealt with a number of issues including:

- Completing and submitting accounts from the three previous periods;
- Changing bank accounts to Unity Trust, a provider specialising in accounts for Charities;
- Following a long service the Hall Lettings/Cleaner retired. To help increase bookings we appointed a Hall Manager;
- The long-term future of the Hall was considered and a planning process initiated;
- Ongoing refurbishments took place with assistance from volunteers. Urgent works were also carried out.

The economic situation had an impact through rising costs and lower utilisation of hall facilities. Pre School pupil numbers were significantly down during the year. This is considered to have been partly due to demographics as local Pre Schools reported similar issues with attendee numbers. Perhaps an ongoing result of Covid.

Future Plans

Our plans are to keep the existing Hall fit for purpose, to increase revenue from all hirers, and to consider how best to develop the Hall for future users.

Financial Report for the year

Results for the year

A summary of the year's results is given on page 5 of the financial statements.

The deficit recorded for the year of £21,725 (deficit £6,198 - 2022), comprised a deficit of £1,657 (deficit £800 – 2022) of unrestricted funds and a deficit of £20,068 (deficit £5,398 - 2022) on restricted reserves. The deficit on restricted reserves relates to Pre School. A transfer was made from the restricted reserves to general reserves of £8,705 to reflect Pre School's use of the Village Hall's facilities.

Reserves policy

The Charity requires reserves to protect its current activities, in order to allow the Trustees to meet their day-to-day responsibilities and to ensure that it continues to operate as a going concern. To secure the future of the hall the Trustees' designate part of the general funds to a reserve: The Building Fund, which comprises monies designated for major work required for Hall maintenance or improvement, whether planned or unexpected in nature.

Reserves comprise:

- Unrestricted General funds, which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and are maintained at a level which the Trustees consider necessary.
- Designated funds comprise of monies set aside out of unrestricted general funds for specific future hall purposes or projects.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Pre School is part of the Capel Community Association charity. The Pre School funds, which comprise the surplus on grants received and fees paid, constitute a restricted fund within the Charity.

Reserves policy (continued)

As at 31 August 2023, the Charity had general funds of £18,072, designated funds of £71,000 and restricted funds of £4,583. The Trustees will keep the level of reserves under constant review.

Investments

Any surpluses are held in interest bearing bank accounts. The interest generated is used in the furtherance of the Charity's objectives.

Approved by the trustees and signed on their behalf by:



Mr G W Hardwick
Trustee

Approved on: 8th February 2024

Independent Examiner's Report to the Trustees of Capel Community Association

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 August 2023, which are set out on pages 6 to 12.

Respective responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those; or
- the accounts do 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 respect in order to enable a proper understanding of the accounts to be reached.



Mark Wildi
Chartered Accountant
Orchard Brook
Five Oak Green Road
Tonbridge TN12 6TJ

Date: 20 / 6 / 24

	Notes	Unrestricted Fund £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources					
Income from:					
Donations, legacies and similar incoming resources	1	570	955	1,525	1,029
Letting receipts and rents		9,724	-	9,724	9,752
Pre-school fees receivable		-	104,106	104,106	118,817
Investment Income		406	13	419	35
Total Income		10,700	105,074	115,774	129,633
Resources expended					
Expenditure on charitable activities:					
Letting expenses	2	149	-	149	429
Premises costs	3	13,809	86	13,895	11,545
Staff costs	4	6,636	112,896	119,532	117,863
Activity costs		-	1,667	1,667	2,658
Management and administration	5	468	1788	2,256	3,336
Total Expenditure		21,062	116,437	137,499	135,831
Net (expenditure) income before transfers		(10,362)	(11,363)	(21,725)	(6,198)
Transfers between funds		8,705	(8,705)	-	-
Net income and net movement in funds		(1,657)	(20,068)	(21,725)	(6,198)
Reconciliation of funds					
Total funds brought forward at 1 September 2022		90,729	24,651	115,380	121,578
Total funds carried forward at 31 August 2023		£89,072	£4,583	£93,655	£115,380

All recognised gains and losses are included in the above statement of financial activities.
All of the charity's activities derived from continuing operations during the above two financial periods.

The Accounting Policies and Notes on pages 7 to 10 form part of these Accounts.

CAPEL COMMUNITY ASSOCIATION

BALANCE SHEET
Year ended 31 August 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed Assets					
Tangible fixed assets	7		-		141
Current Assets					
Debtors	8	6,985		6,749	
Cash at bank and in hand		90,655		110,414	
		<u>97,640</u>		<u>117,163</u>	
Creditors: Amounts falling due within one year	9	<u>(3,985)</u>		<u>(1,924)</u>	
Net Current Assets			93,655		115,239
Total net assets			<u>93,655</u>		<u>115,380</u>
The funds of the charity	12				
Restricted funds	10		4,583		24,651
Unrestricted funds					
Designated funds	11		71,000		71,000
General funds			18,072		19,729
			<u>93,655</u>		<u>115,380</u>

Approved by the trustees of Capel Community Association, and signed on their behalf by:

Mr G W Hardwick
Trustee



Approved on:

8th February 2024

The Accounting Policies and Notes on pages 7 to 10 form part of these Accounts.

Accounting Policies

Basis of Accounting

The Accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts 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) and with the Charities Act 2011.

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

Critical accounting estimates and areas of judgement

Preparation of the accounts requires the trustees and management to make significant judgements and estimates. The items in the accounts where these judgements and estimates have been made include:

- the useful economic lives attributed to tangible fixed assets used to determine the annual depreciation charge;
- the assumptions adopted in determining the value of any designations required from the charity's general unrestricted funds

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts, in respect to a period of one year from the date of approval of these accounts. The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern.

The specific accounting policies adopted are set out below.

Fund accounting

- Unrestricted General funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity. The Trustees consider that general funds should be maintained to cover approximately six months expenditure.
- Designated funds comprise monies set aside out of unrestricted general funds specific future purposes or projects.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming Resources

Grants and other similar income are credited to the Statement of Financial Activities in the period to which it relates. Donations, legacies and similar incoming resources represents that given by individuals, corporations and other charitable organisations. Such income is credited to the Statement of Financial Activities in the year in which it is received. Investment income, representing interest, is credited to the Statement of Financial Activities when received. Volunteer time is not recognised.

Accounting Policies (continued)**Debtors**

Debtors are measured on initial recognition at settlement amount after any discounts or amounts advanced by the charity. Subsequently they are measured at the cash or other consideration expected to be received.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. The following rates have been adopted:

- Furniture and outside play area – 10% (straight line)
- Computer Equipment – 20% (straight line)

1. Donations, legacies and similar incoming resources

	Total 2023	Total 2022
	£	£
100 Club funds	490	490
Donations	1,035	539
	<hr/>	<hr/>
	1,525	1,029
	<hr/>	<hr/>

2. Letting expenses

	Total 2023	Total 2022
	£	£
Licences	149	429
	<hr/>	<hr/>
	149	429
	<hr/>	<hr/>

3. Premises costs

	Total 2023	Total 2022
	£	£
Rent	1	1
Utilities	4,991	4,733
Cleaning	1,984	588
Insurance	1,353	1,328
Repairs and maintenance	5,566	4,895
	<hr/>	<hr/>
	13,895	11,545
	<hr/>	<hr/>

4. Staff costs

	Total 2023	Total 2022
	£	£
Gross salaries	115,497	114,124
Social security costs	1,504	1,676
Other staff costs	2,531	2,063
	<hr/>	<hr/>
	119,532	117,863
	<hr/>	<hr/>

5. Management and Administration of the Charity

	Total 2023	Total 2022
	£	£
Telephone and fax	219	218
Bad debts	(25)	(25)
Computer costs	207	495
Office equipment depreciation	142	188
Subscriptions	197	194
Sundry expenses	350	1,118
Printing, postage and stationery	715	784
General insurance	451	364
	<hr/>	<hr/>
	2,256	3,336
	<hr/>	<hr/>

6. Trustees' Remuneration

No Trustee received any remuneration in connection with their duties as trustees during the year to 31 August 2023, (2022: £nil).

7. Tangible Fixed Assets
Cost

	Outside Play Area/Furniture	Computer Equipment	Total
			£
At 1 September 2022	10,422	2,119	12,541
	<hr/>	<hr/>	<hr/>
At 31 August 2023	10,422	2,119	12,541
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 September 2022	10,422	1,978	12,400
Charge for the year	-	141	141
	<hr/>	<hr/>	<hr/>
At 31 August 2023	10,422	2,119	12,541
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 August 2023	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 August 2022	-	141	141
	<hr/>	<hr/>	<hr/>

8. Debtors

	Total 2023	Total 2022
	£	£
Trade debtors – fees	6,427	5,742
Other debtors – Hall lettings/100 club	-	490
Prepayments and accrued income	558	517
	<hr/>	<hr/>
	6,985	6,749
	<hr/>	<hr/>

9. **Creditors:** Amounts falling due within one year

	Total 2023	Total 2022
	£	£
Other creditors	1,830	1,254
Accruals and deferred income	237	367
Social security and other taxes	1,918	303
	<hr/>	<hr/>
	3,985	1,924
	<hr/>	<hr/>

10. **Restricted Fund**

	Balance at 1 Sept 2022	Incoming resources	Resources expended	Balance at 31 Aug 2023
	£	£	£	£
Capel Pre-school	24,651	(11,363)	(8,705)	4,583
	<hr/>	<hr/>	<hr/>	<hr/>

11. **Designated Fund**

	Balance at 1 Sept 2022	New designation	Released to General fund	Balance at 31 Aug 2023
	£	£	£	£
Building Fund	71,000	-	-	71,000
	<hr/>	<hr/>	<hr/>	<hr/>

The Building Fund comprises monies designated for major work required in respect of the maintenance or improvement of the Hall, whether planned or unexpected in nature.

12. **Analysis of Total Funds**

	Fixed Assets	Current Assets	Current Liabilities	Total 2023
	£	£	£	£
2023:				
Restricted fund		8,114	(3,531)	4,583
Designated	-	71,000	-	71,000
General fund	-	18,526	(454)	18,072
	<hr/>	<hr/>	<hr/>	<hr/>
	-	97,640	(3,985)	93,655
	<hr/>	<hr/>	<hr/>	<hr/>
	£	£	£	£
2022:				
Restricted fund	141	26,488	(1,978)	24,651
Designated	-	71,000	-	71,000
General	-	19,675	54	19,729
	<hr/>	<hr/>	<hr/>	<hr/>
	141	117,163	(1,924)	115,380
	<hr/>	<hr/>	<hr/>	<hr/>

CAPEL COMMUNITY ASSOCIATION

England & Wales - Charity number 1179661

Accounts

CAPEL COMMUNITY ASSOCIATION

(Registered Charity No. 1179661)

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022**

	Page
Report of the Trustees	2 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Accounting Policies	8 - 9
Notes to the Accounts	10 - 12

The Trustees present their report for the year ended 31 August 2022.

Principal Address

Capel Village Hall
 Falmouth Place
 Five Oak Green
 Tonbridge TN12 6RD

Structure, governance and management

Constitution

Capel Community Association (the 'Charity') is a registered charity, registration number 1179661.

The Charity was established as a Charitable Incorporated Organisation (CIO) under a Constitution adopted on 27 December 2018. The Constitution defines the Charity's objects and powers. The Trustees are appointed by the Members or by Trustees in accordance with the Constitution.

The Trustees who served during the year and up to the date of signature of the financial statements were:

P J Darbyshire			
S Hebborn		A Smith	(Appointed 6 th February 2023)
R C Teacher		D J Young	(Appointed 6 th February 2023)
H Cleminson	(Appointed 6 th February 2023)	G W Hardwick	(Appointed 6 th February 2023)
J Corcoran	(Appointed 6 th February 2023)	H Patterson	(Appointed 6 th February 2023)

Organisation of the Charity

The Charity is under the control and management of its trustees who have overall oversight of the charity. Volunteers deal with day-to-day matters, attend committee meetings, liaise with and report to Trustees.

Objectives and Activities

Under the Charity's Constitution, the objects of the Charity are:

- To further or benefit the residents of the Parish of Capel and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and their voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents. To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.
- In furtherance to these objects but not otherwise, the trustees shall have the power: To establish or secure a village hall and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in the furtherance of the above objectives. Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable.

In planning the activities of the Charity, in particular setting the fees for hire of the Village Hall and attendance by local children at Pre School, the Trustees have considered the Charity Commissioners guidance on public benefit and specifically the guidance on the charging of fees. There are regular reviews of the fees charged and works to ensure the Hall facilities are available at an affordable price to the residents of the Parish in accordance with the object of the Charity.

Review of the period

As the Covid restrictions eased, we continued working to make the Hall facilities available to Pre School and other hirers. We assisted hirers in returning to normal hiring as quickly as possible. Bookings rose, as can be seen from the accounts. Risk assessments continued using updated Covid Government Guidance; recommendations were enacted upon promptly. During Summer, some hirers used the Hall's external areas for meetings

Pre School continued its recovery from the Pandemic. One of the longest serving members of staff retired during the year and a new member of staff was recruited from the community. In line with other local Pre Schools, the Pre School began admitting children from the age of 2 years old and upwards.

In the two years prior to Covid the Hall had undergone decoration and major refurbishments, no further non-emergency works were carried out during the year

Future plans

Though we recovered from the difficulties caused by Covid we will continue to monitor and comply with all Government Covid Guidance. We continue to ensure the Hall and facilities meet requirements both now and in future, and keep hire costs affordable for our community.

Financial Report for the year***Results for the year***

A summary of the year's results is given on page 5 of the financial statements.

The deficit recorded for the year of £6,198 (deficit £17,368 - 2021), comprised a deficit of £800 (deficit £2,973 – 2021) of unrestricted funds and a deficit of £5,398 (deficit £14,395 - 2021) on restricted reserves. The deficit on restricted reserves relates to Pre School. A transfer was made from the restricted reserves to general reserves of £8,749 to reflect Pre School's use of the Village Hall's facilities.

Reserves policy

The Charity requires reserves to protect its current activities, in order to allow the Trustees to meet their day-to-day responsibilities and to ensure that it continues to operate as a going concern. To secure the future of the hall the Trustees' designate part of the general funds to a reserve: The Building Fund, which comprises monies designated for major work required for Hall maintenance or improvement, whether planned or unexpected in nature.

Reserves comprise:

- Unrestricted General funds, which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and are maintained at a level which the Trustees consider necessary.
- Designated funds comprise of monies set aside out of unrestricted general funds for specific future hall purposes or projects.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Pre School is part of the Capel Community Association charity. The Pre School funds, which comprise the surplus on grants received and fees paid, constitute a restricted fund within the Charity.

Reserves policy (continued)

As at 31 August 2022, the Charity had general funds of £19,729, designated funds of £71,000 and restricted funds of £24,651. The Trustees will keep the level of reserves under constant review.

Investments

Any surpluses are held in interest bearing bank accounts. The interest generated is used in the furtherance of the Charity's objectives.

Approved by the trustees and signed on their behalf by:



Mr G W Hardwick
Trustee

Approved on: 23 June 2023

Independent Examiner's Report to the Trustees of Capel Community Association

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 August 2021, which are set out on pages 6 to 12.

Respective responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those; or
- the accounts do 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 respect in order to enable a proper understanding of the accounts to be reached.



Mark Wildi
Chartered Accountant
Orchard Brook
Five Oak Green Road
Tonbridge TN12 6TJ

Date: 9 July 2023

	Notes	Unrestricted Fund £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources					
Income from:					
Donations, legacies and similar incoming resources	1	511	518	1,029	8,909
Letting receipts and rents		9,752	-	9,752	3,385
Pre-school fees receivable		-	118,817	118,817	93,354
Investment Income		33	2	35	259
Total Income		10,296	119,337	129,633	105,907
Resources expended					
Expenditure on charitable activities:					
Letting expenses	2	429	-	429	-
Premises costs	3	11,499	46	11,545	8,509
Staff costs	4	7,289	110,574	117,863	109,022
Activity costs		-	2,658	2,658	2,139
Management and administration	5	628	2,708	3,336	3,605
Total Expenditure		19,845	115,986	135,831	123,275
Net (expenditure) income before transfers		(9,549)	3,351	(6,198)	(17,368)
Transfers between funds		8,749	(8,749)	-	-
Net income and net movement in funds		(800)	(5,398)	(6,198)	(17,368)
Reconciliation of funds					
Total funds brought forward at 1 September 2021		91,529	30,049	121,578	138,946
Total funds carried forward at 31 August 2022		£90,729	£24,651	£115,380	£121,578

All recognised gains and losses are included in the above statement of financial activities.
All of the charity's activities derived from continuing operations during the above two financial periods.

The Accounting Policies and Notes on pages 7 to 10 form part of these Accounts.

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed Assets	7		141		329
Tangible fixed assets					
Current Assets					
Debtors	8	6,749		4,735	
Cash at bank and in hand		110,414		131,961	
		<u>117,163</u>		<u>136,696</u>	
Creditors: Amounts falling due within one year	9	(1,924)		(15,447)	
			<u>115,239</u>		<u>121,249</u>
Net Current Assets					
			<u>115,380</u>		<u>121,578</u>
Total net assets					
The funds of the charity	12				
Restricted funds	10		24,651		30,049
Unrestricted funds					
Designated funds	11		71,000		71,000
General funds			19,729		20,529
			<u>115,380</u>		<u>121,578</u>

Approved by the trustees of Capel Community Association, and signed on their behalf by:



Mr G W Hardwick
Trustee

Approved on: 23 June 2023

The Accounting Policies and Notes on pages 7 to 10 form part of these Accounts.

Accounting Policies

Basis of Accounting

The Accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

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

Critical accounting estimates and areas of judgement

Preparation of the accounts requires the trustees and management to make significant judgements and estimates. The items in the accounts where these judgements and estimates have been made include:

- the useful economic lives attributed to tangible fixed assets used to determine the annual depreciation charge;
- the assumptions adopted in determining the value of any designations required from the charity's general unrestricted funds

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts, in respect to a period of one year from the date of approval of these accounts. The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern.

The specific accounting policies adopted are set out below.

Fund accounting

- Unrestricted General funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity. The Trustees consider that general funds should be maintained to cover approximately six months expenditure.
- Designated funds comprise monies set aside out of unrestricted general funds specific future purposes or projects.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming Resources

Grants and other similar income are credited to the Statement of Financial Activities in the period to which it relates. Donations, legacies and similar incoming resources represents that given by individuals, corporations and other charitable organisations. Such income is credited to the Statement of Financial Activities in the year in which it is received. Investment income, representing interest, is credited to the Statement of Financial Activities when received. Volunteer time is not recognised.

Accounting Policies (continued)**Debtors**

Debtors are measured on initial recognition at settlement amount after any discounts or amounts advanced by the charity. Subsequently they are measured at the cash or other consideration expected to be received.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. The following rates have been adopted:

- Furniture and outside play area – 10% (straight line)
- Computer Equipment – 20% (straight line)

1. Donations, legacies and similar incoming resources		
	Total 2022	Total 2021
	£	£
100 Club funds	490	560
Donations	539	398
Grants	-	7,951
	<hr/>	<hr/>
	1,029	8,909
	<hr/>	<hr/>
2. Letting expenses		
	Total 2022	Total 2021
	£	£
Licences	429	-
	<hr/>	<hr/>
	429	-
	<hr/>	<hr/>
3. Premises costs		
	Total 2022	Total 2021
	£	£
Rent	1	1
Utilities	4,733	3,275
Cleaning	588	436
Insurance	1,328	1,328
Repairs and maintenance	4,895	3,469
	<hr/>	<hr/>
	11,545	8,509
	<hr/>	<hr/>
4. Staff costs		
	Total 2022	Total 2021
	£	£
Gross salaries	114,124	105,706
Social security costs	1,676	1,371
Other staff costs	2,063	1,945
	<hr/>	<hr/>
	117,863	109,022
	<hr/>	<hr/>

5. Management and Administration of the Charity

	Total 2022 £	Total 2021 £
Telephone and fax	218	267
Bad debts	(25)	-
Computer costs	495	63
Office equipment depreciation	188	539
Subscriptions	194	192
Sundry expenses	1,118	1,222
Printing, postage and stationery	784	975
General insurance	364	347
	3,336	3,605

6. Trustees' Remuneration

No Trustee received any remuneration in connection with their duties as trustees during the year to 31 August 2022, (2021: £nil).

7. Tangible Fixed Assets
Cost

	Outside Play Area/Furniture	Computer Equipment	Total £
At 1 September 2021	10,422	2,119	12,541
At 31 August 2022	10,422	2,119	12,541
Depreciation			
At 1 September 2021	10,422	1,790	12,212
Charge for the year	-	188	188
At 31 August 2022	10,422	1,978	12,400
Net book value			
At 31 August 2022	-	141	141
At 31 August 2021	-	329	329

8. Debtors

	Total 2022 £	Total 2021 £
Trade debtors – fees	5,742	3,735
Other debtors – Hall lettings/100 club	490	560
Prepayments and accrued income	517	440
	6,749	4,735

9. Creditors: Amounts falling due within one year

	Total 2022	Total 2021
	£	£
Other creditors	1,254	14,409
Accruals and deferred income	367	311
Social security and other taxes	303	727
	<hr/>	<hr/>
	1,924	15,447
	<hr/>	<hr/>

10. Restricted Fund

	Balance at 1 Sept 2021	Incoming resources	Resources expended	Balance at 31 Aug 2022
	£	£	£	£
Capel Pre-school	30,049	3,351	(8,749)	24,651
	<hr/>	<hr/>	<hr/>	<hr/>

11. Designated Fund

	Balance at 1 Sept 2021	New designation	Released to General fund	Balance at 31 Aug 2022
	£	£	£	£
Building Fund	71,000	-	-	71,000
	<hr/>	<hr/>	<hr/>	<hr/>

The Building Fund comprises monies designated for major work required in respect of the maintenance or improvement of the Hall, whether planned or unexpected in nature.

12. Analysis of Total Funds

	Fixed Assets	Current Assets	Current Liabilities	Total 2022
	£	£	£	£
2022:				
Restricted fund	141	26,488	(1,978)	24,651
Designated	-	71,000	-	71,000
General fund	-	19,675	54	19,729
	<hr/>	<hr/>	<hr/>	<hr/>
	141	117,163	(1,924)	115,380
	<hr/>	<hr/>	<hr/>	<hr/>
	£	£	£	£
2021:				
Restricted fund	329	45,683	(15,963)	30,049
Designated	-	71,000	-	71,000
General	-	20,013	516	20,529
	<hr/>	<hr/>	<hr/>	<hr/>
	329	136,696	(15,447)	121,578
	<hr/>	<hr/>	<hr/>	<hr/>

CAPEL COMMUNITY ASSOCIATION

England & Wales - Charity number 1179661

Accounts

CAPEL COMMUNITY ASSOCIATION

(Registered Charity No. 1179661)

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021**

	Page
Report of the Trustees	2 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Accounting Policies	8 - 9
Notes to the Accounts	10 - 12

The Trustees present their report for the year ended 31 August 2021.

Principal Address

Capel Village Hall
Falmouth Place
Five Oak Green
Tonbridge TN12 6RD

Structure, governance and management***Constitution***

Capel Community Association (the 'Charity') is a registered charity, registration number 1179661.

The Charity was established as a Charitable Incorporated Organisation (CIO) under a Constitution adopted on 27 December 2018. The Constitution defines the Charity's objects and powers. The Trustees are appointed by the Members or by Trustees in accordance with the Constitution.

The Trustees who acted during the year were:

P J Darbyshire -- CCA Chairperson
S Hebborn
R C Teacher

Organisation of the Charity

The Charity is under the control and management of its trustees who have overall oversight of the charity. Volunteers deal with day to day matters, attend committee meetings, liaise with and report to Trustees.

Objectives and Activities

Under the Charity's Constitution, the objects of the Charity are:

- To further or benefit the residents of the Parish of Capel and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and their voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents. To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.
- In furtherance to these objects but not otherwise, the trustees shall have the power: To establish or secure a village hall and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in the furtherance of the above objectives. Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable.

In planning the activities of the Charity, in particular setting the fees for hire of the Village Hall and attendance by local children at Pre School, the Trustees have considered the Charity Commissioners guidance on public benefit and specifically the guidance on the charging of fees. There are regular reviews of the fees charged and works to ensure the Hall facilities are available at an affordable price to the residents of the Parish in accordance with the object of the Charity.

Review of the period

We continued working within the Covid framework to continue make the Hall facilities available to Pre School and when possible, other hirers. This resulted in fewer Hirings and Covid assistance helped. Covid affected ways of operating; with the strict rules for Pre School many other hirers could not return immediately. Risk assessments continued using updated Covid Government Guidance, recommendations were enacted upon promptly. During Summer, some hirers used the Hall's external areas for meetings. The Changing Rooms were closed to sports due to Covid, but served as equipment storage for outside area users. On returning to the meetings at the Hall, hirers worked with CCA to meet Government Covid Guidance. The Hall also continued functioning as a storage and distribution point for emergency food parcels for the Shielded, (as defined by the Government). In the two years prior to Covid the Hall had undergone decoration and major refurbishments, no further non-emergency works were carried out during the year.

Future plans

Plans for further non-urgent works, refurbishments and long- term plans for the building are waiting until the situation stabilises. With Covid, the security and safety of all users is paramount and demands immediate action. We will continue to monitor and comply with all Government Covid Guidance. We aim to assist hirers in returning to normal hiring as quickly as possible. We continue ensuring the Hall and facilities meet requirements both now and in future and keep affordable hire costs for our community, especially during difficult times.

Financial Report for the year***Results for the year***

A summary of the year's results is given on page 5 of the financial statements.

The deficit recorded for the year of 17,368 (deficit £3,073 - 2020), comprised a deficit of £2,973 (surplus £5,662 – 2020) of unrestricted funds and a deficit of £14,395 (deficit £8,735 - 2020) on restricted reserves. The deficit on restricted reserves relates to Pre School. A transfer was made from the restricted reserves to general reserves of £8,434 to reflect Pre School's use of the Village Hall's facilities.

Reserves policy

The Charity requires reserves to protect its current activities, in order to allow the Trustees to meet their day-to-day responsibilities and to ensure that it continues to operate as a going concern. To secure the future of the hall the Trustees' designate part of the general funds to a reserve: The Building Fund, which comprises monies designated for major work required for Hall maintenance or improvement, whether planned or unexpected in nature.

Reserves comprise:

- Unrestricted General funds, which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and are maintained at a level which the Trustees consider necessary.
- Designated funds comprise of monies set aside out of unrestricted general funds for specific future hall purposes or projects.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Pre School is part of the Capel Community Association charity. The Pre School funds, which comprise the surplus on grants received and fees paid, constitute a restricted fund within the Charity.

Reserves policy (continued)

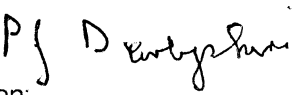
As at 31 August 2021, the Charity had general funds of £20,529, designated funds of £71,000 and restricted funds of £30,049. The Trustees will keep the level of reserves under constant review.

Investments

Any surpluses are held in interest bearing bank accounts. The interest generated is used in the furtherance of the Charity's objectives.

Approved by the trustees and signed on their behalf by:

Mrs PJ Darbyshire
Trustee and CCA Chairman


Approved on:
4th April 2023

Independent Examiner’s Report to the Trustees of Capel Community Association

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 August 2021, which are set out on pages 6 to 12.

Respective responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those; or
- the accounts do 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 respect in order to enable a proper understanding of the accounts to be reached.



Mark Wildi
Chartered Accountant
Orchard Brook
Five Oak Green Road
Tonbridge TN12 6TJ

Date: 19 May 2023

	Notes	Unrestricted Fund £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources					
Income from:					
Donations, legacies and similar incoming resources	1	560	8,349	8,909	14,062
Letting receipts and rents		3,385	-	3,385	5,999
Pre-school fees receivable		-	93,354	93,354	98,448
Investment Income		7	252	259	222
Total Income		3,952	101,955	105,907	118,731
Resources expended					
Expenditure on charitable activities:					
Letting expenses	2	-	-	-	285
Premises costs	3	8,261	248	8,509	10,692
Staff costs	4	6,923	102,099	109,022	107,578
Activity costs		-	2,139	2,139	1,309
Management and administration	5	175	3,430	3,605	1,940
Total Expenditure		15,359	107,916	123,275	121,804
Net (expenditure) income before transfers		(11,407)	(5,961)	(17,368)	(3,073)
Transfers between funds		8,434	(8,434)	-	-
Net income and net movement in funds		(2,973)	(14,395)	(17,368)	(3,073)
Reconciliation of funds					
Total funds brought forward at 1 September 2020		94,502	44,444	138,946	142,019
Total funds carried forward at 31 August 2021		£91,529	£30,049	£121,578	£138,946

All recognised gains and losses are included in the above statement of financial activities.
All of the charity's activities derived from continuing operations during the above two financial periods.

The Accounting Policies and Notes on pages 7 to 10 form part of these Accounts.

Accounting Policies

Basis of Accounting

The Accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

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

Critical accounting estimates and areas of judgement

Preparation of the accounts requires the trustees and management to make significant judgements and estimates. The items in the accounts where these judgements and estimates have been made include:

- the useful economic lives attributed to tangible fixed assets used to determine the annual depreciation charge;
- the assumptions adopted in determining the value of any designations required from the charity's general unrestricted funds

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts, in respect to a period of one year from the date of approval of these accounts. The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern.

The specific accounting policies adopted are set out below.

Fund accounting

- Unrestricted General funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity. The Trustees consider that general funds should be maintained to cover approximately six months expenditure.
- Designated funds comprise monies set aside out of unrestricted general funds specific future purposes or projects.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming Resources

Grants and other similar income are credited to the Statement of Financial Activities in the period to which it relates. Donations, legacies and similar incoming resources represents that given by individuals, corporations and other charitable organisations. Such income is credited to the Statement of Financial Activities in the year in which it is received. Investment income, representing interest, is credited to the Statement of Financial Activities when received. Volunteer time is not recognised.

Accounting Policies (continued)**Debtors**

Debtors are measured on initial recognition at settlement amount after any discounts or amounts advanced by the charity. Subsequently they are measured at the cash or other consideration expected to be received.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. The following rates have been adopted:

- Furniture and outside play area – 10% (straight line)
- Computer Equipment – 20% (straight line)

1. Donations, legacies and similar incoming resources		
	Total 2021	Total 2020
	£	£
100 Club funds	560	680
Donations	398	719
Grants	7,951	12,663
	<hr/>	<hr/>
	8,909	14,062
	<hr/>	<hr/>
2. Letting expenses		
	Total 2021	Total 2020
	£	£
Licences	-	285
	<hr/>	<hr/>
	-	285
	<hr/>	<hr/>
3. Premises costs		
	Total 2021	Total 2020
	£	£
Rent	1	1
Utilities	3,275	4,058
Cleaning	436	789
Insurance	1,328	1,328
Repairs and maintenance	3,469	3,715
Kitchen/Toilets/Ceiling refurb	-	801
	<hr/>	<hr/>
	8,509	10,692
	<hr/>	<hr/>
4. Staff costs		
	Total 2021	Total 2020
	£	£
Gross salaries	105,706	108,584
Social security costs	1,371	(2,955)
Other staff costs	1,945	1,949
	<hr/>	<hr/>
	109,022	107,578
	<hr/>	<hr/>

5. Management and Administration of the Charity

	Total 2021 £	Total 2020 £
Telephone and fax	267	256
Bad debts	-	(25)
Computer costs	63	83
Office equipment depreciation	539	-
Subscriptions	192	162
Sundry expenses	1,222	411
Printing, postage and stationery	975	724
General insurance	347	329
	<hr/>	<hr/>
	3,605	1,940
	<hr/>	<hr/>

6. Trustees' Remuneration

No Trustee received any remuneration in connection with their duties as trustees during the year to 31 August 2021, (2020: £nil).

7. Tangible Fixed Assets
Cost

	Outside Play Area/Furniture	Computer Equipment	Total £
At 1 September 2020	10422	2,119	12,541
	<hr/>	<hr/>	<hr/>
	10,422	2,119	12,541
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 September 2020	10,422	1,251	11,673
Charge for the year	-	539	539
	<hr/>	<hr/>	<hr/>
At 31 August 2021	10,422	1,790	12,212
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 August 2021	-	329	329
	<hr/>	<hr/>	<hr/>
At 31 August 2020	-	868	868
	<hr/>	<hr/>	<hr/>

8. Debtors

	Total 2021 £	Total 2020 £
Trade debtors – fees	3,735	2,212
Other debtors – Hall lettings/100 club	560	-
Prepayments and accrued income	440	410
	<hr/>	<hr/>
	4,735	2,622
	<hr/>	<hr/>

9. Creditors: Amounts falling due within one year

	Total 2021 £	Total 2020 £
Other creditors	14,409	418
Accruals and deferred income	311	505
Social security and other taxes	727	24
	15,447	947

10. Restricted Fund

	Balance at 1 Sept 2020 £	Incoming resources £	Resources expended £	Balance at 31 Aug 2021 £
Capel Pre-school	44,444	(5,961)	(8,434)	30,049

11. Designated Fund

	Balance at 1 Sept 2020 £	New designation £	Released to General fund £	Balance at 31 Aug 2021 £
Building Fund	71,000	-	-	71,000

The Building Fund comprises monies designated for major work required in respect of the maintenance or improvement of the Hall, whether planned or unexpected in nature.

12. Analysis of Total Funds

	Fixed Assets £	Current Assets £	Current Liabilities £	Total 2021 £
2021:				
Restricted fund	329	45,683	(15,963)	30,049
Designated	-	71,000	-	71,000
General fund	-	20,013	516	20,529
	329	136,696	(15,447)	121,578
	£	£	£	£
2020:				
Restricted fund	868	44,092	(516)	44,444
Designated	-	71,000	-	71,000
General	-	23,933	(431)	23,502
	868	139,025	(947)	138,946

CAPEL COMMUNITY ASSOCIATION

England & Wales - Charity number 1179661

Accounts

CAPEL COMMUNITY ASSOCIATION

(Registered Charity No. 1179661)

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020**

	Page
Report of the Trustees	2 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Accounting Policies	8 - 9
Notes to the Accounts	10 - 12

The Trustees present their report for the year ended 31 August 2020.

Principal Address

Capel Village Hall
 Falmouth Place
 Five Oak Green
 Tonbridge TN12 6RD

Structure, governance and management

Constitution

Capel Community Association (the 'Charity') is a registered charity, registration number 1179661.

The Charity was established as a Charitable Incorporated Organisation (CIO) under a Constitution adopted on 27 December 2018. The Constitution defines the Charity's objects and powers. The Trustees are appointed by the Members or by Trustees in accordance with the Constitution.

The Trustees who acted during the year were:

- P J Darbyshire -- CCA Chairperson
- S Hebborn
- R C Teacher

Organisation of the Charity

The Charity is under the control and management of its trustees who have overall oversight of the Charity. Volunteers deal with day to day matters, attend committee meetings, liaise with and report to Trustees.

Objectives and Activities

Under the Charity's Constitution, the objects of the Charity are:

- To further or benefit the residents of the Parish of Capel and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and their voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents. To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.
- In furtherance to these objects but not otherwise, the Trustees shall have the power: To establish or secure a village hall and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in the furtherance of the above objectives. Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable.

In planning the activities of the Charity, in particular setting the fees for hire of the Village Hall and attendance by local children at Pre School, the Trustees have considered the Charity Commissioners guidance on public benefit and specifically the guidance on the charging of fees. There are regular reviews of the fees charged and works to ensure the Hall facilities are available at an affordable price to the residents of the Parish in accordance with the object of the Charity.

Review of the period

At the start of the year refurbishment of the toilets and kitchen were completed. With the start of the Covid pandemic all hall hiring substantially reduced, including Pre School attendance. Covid also affected ways of operating. Risk assessments were carried out following Government Guidance and any recommendations were enacted upon promptly. Pre School was negatively affected and running costs increased. Although pupils were able to return to school, take up was patchy. As Covid rules for Pre School were stringent many other hirers could not return. With Government Covid assistance the Hall and Pre School survived. The Hall also functioned as a storage and distribution point for emergency food parcels for the Shielded, (as defined by the Government).

Future plans

Plans for replacement of selected interior fittings and refurbishment of some external wood cladding, along with longer term plans for the building were put on hold. With Covid, the security and safety of all users is paramount and demands immediate action. We will continue to monitor and comply with all Government Covid Guidance. We aim to be ready and assist hirers in returning to normal as quickly as possible. Continue ensuring the hall and facilities meet requirements, both now and in the future and keep affordable hire costs for our community, especially during difficult times. Storage and distribution of emergency food parcels for the Shielded will continue as requested.

Financial Report for the year***Results for the year***

A summary of the year's results is given on page 5 of the financial statements.

As previously reported this charity started activities on 23rd August 2019, following a transfer from Capel Community Association, an unincorporated association charity, Registered Charity No. 271366. The reporting period was so short no income/expenses activity occurred and this is reflected in the accounts.

The deficit recorded for the year of (£3,073), comprised a surplus of £5,662 on unrestricted funds and a deficit of (£8,735) on restricted reserves. The deficit on restricted reserves relates to Pre School. A transfer was made from the restricted reserves to general reserves of £6,629 to reflect Pre School's use of the Village Hall's facilities.

Reserves policy

The Charity requires reserves to protect its current activities, in order to allow the Trustees to meet their day-to-day responsibilities and to ensure that it continues to operate as a going concern. To secure the future of the hall the Trustees' designate part of the general funds to a reserve: The Building Fund, which comprises monies designated for major work required for Hall maintenance or improvement, whether planned or unexpected in nature.

Reserves comprise:

- Unrestricted General funds, which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and are maintained at a level which the Trustees consider necessary.
- Designated funds comprise of monies set aside out of unrestricted general funds for specific future hall purposes or projects.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Pre School is part of the Capel Community Association charity. The Pre School funds, which comprise the surplus on grants received and fees paid, constitute a restricted fund within the Charity.

Reserves policy (continued)


As at 31 August 2020, the Charity had general funds of £23,502, designated funds of £71,000 and restricted funds of £44,444. The Trustees will keep the level of reserves under constant review.

Investments

Any surpluses are held in interest bearing bank accounts. The interest generated is used in the furtherance of the Charity's objectives.

Approved by the trustees and signed on their behalf by:

Mrs PJ Darbyshire
Trustee and CCA Chairman


Approved on:

4th April 2023

Independent Examiner's Report to the Trustees of Capel Community Association

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 August 2020, which are set out on pages 6 to 12.

Respective responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those; or
- the accounts do 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 respect in order to enable a proper understanding of the accounts to be reached.



Mark Wildi
Chartered Accountant
Orchard Brook
Five Oak Green Road
Tonbridge TN12 6TJ

Date: 19 May 2023

	Notes	Unrestricted Fund £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Incoming resources					
Income from:					
Donations, legacies and similar incoming resources	1	10,680	3,382	14,062	-
Letting receipts and rents		5,999	-	5,999	-
Pre-school fees receivable		-	98,448	98,448	-
Investment Income		222	-	222	-
Total Income		16,901	101,830	118,731	-
Resources expended					
Expenditure on charitable activities:					
Letting expenses	2	285	-	285	-
Premises costs	3	10,692	-	10,692	-
Staff costs	4	6,714	100,864	107,578	-
Activity costs		-	1,309	1,309	-
Management and administration	5	177	1,763	1,940	-
Total Expenditure		17,868	103,936	121,804	-
Net (expenditure) income before transfers		(967)	(2,106)	(3,073)	-
Transfers between funds		6,629	(6,629)	-	-
Net income and net movement in funds		5,662	(8,735)	(3,073)	-
Reconciliation of funds					
Total funds brought forward at 1 September 2019		88,840	53,179	142,019	142,019
Total funds carried forward at 31 August 2020		£94,502	£44,444	£138,946	£142,019

All recognised gains and losses are included in the above statement of financial activities.
All of the charity's activities derived from continuing operations during the above two financial periods.

The Accounting Policies and Notes on pages 7 to 10 form part of these Accounts.

CAPEL COMMUNITY ASSOCIATION

BALANCE SHEET
Year ended 31 August 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Fixed Assets					
Tangible fixed assets	7		868		348
Current Assets					
Debtors	8	2,622		3,360	
Cash at bank and in hand		136,403		151,988	
		<u>139,025</u>		<u>155,348</u>	
Creditors: Amounts falling due within one year	9	(947)		(13,677)	
Net Current Assets			138,078		141,671
Total net assets			<u>138,946</u>		<u>142,019</u>
The funds of the charity	12				
Restricted funds	10		44,444		53,179
Unrestricted funds					
Designated funds	11		71,000		71,000
General funds			23,502		17,840
			<u>138,946</u>		<u>142,019</u>

Approved by the trustees of Capel Community Association, and signed on their behalf by:

Mrs PJ Darbyshire
Trustee and CCA Chairman

P J Darbyshire
Approved on:

4th April 2023

The Accounting Policies and Notes on pages 7 to 10 form part of these Accounts.

Accounting Policies

Basis of Accounting

The Accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

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

Critical accounting estimates and areas of judgement

Preparation of the accounts requires the trustees and management to make significant judgements and estimates. The items in the accounts where these judgements and estimates have been made include:

- the useful economic lives attributed to tangible fixed assets used to determine the annual depreciation charge;
- the assumptions adopted in determining the value of any designations required from the Charity's general unrestricted funds.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts, in respect to a period of one year from the date of approval of these accounts. The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern.

The specific accounting policies adopted are set out below.

Fund accounting

- Unrestricted General funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity. The Trustees consider that general funds should be maintained to cover approximately six months expenditure.
- Designated funds comprise monies set aside out of unrestricted general funds specific future purposes or projects.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming Resources

Grants and other similar income are credited to the Statement of Financial Activities in the period to which it relates. Donations, legacies and similar incoming resources represents that given by individuals, corporations and other charitable organisations. Such income is credited to the Statement of Financial Activities in the year in which it is received. Investment income, representing interest, is credited to the Statement of Financial Activities when received. Volunteer time is not recognised.

Accounting Policies (continued)**Debtors**

Debtors are measured on initial recognition at settlement amount after any discounts or amounts advanced by the charity. Subsequently they are measured at the cash or other consideration expected to be received.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. The following rates have been adopted:

- Furniture and outside play area – 10% (straight line)
- Computer Equipment – 20% (straight line)

1. Donations, legacies and similar incoming resources

	Total 2020	Total 2019
	£	£
100 Club funds	680	-
Donations	719	-
Grants	12,663	-
	<hr/>	<hr/>
	14,062	-
	<hr/>	<hr/>

2. Letting expenses

	Total 2020	Total 2019
	£	£
Licences	285	-
	<hr/>	<hr/>
	285	-
	<hr/>	<hr/>

3. Premises costs

	Total 2020	Total 2019
	£	£
Rent	1	-
Utilities	4,058	-
Cleaning	789	-
Insurance	1,328	-
Repairs and maintenance	3,715	-
Kitchen/Toilets/Ceiling refurb	801	-
	<hr/>	<hr/>
	10,692	-
	<hr/>	<hr/>

4. Staff costs

	Total 2020	Total 2019
	£	£
Gross salaries	108,584	-
Social security costs	(2,955)	-
Other staff costs	1,949	-
	<hr/>	<hr/>
	107,578	-
	<hr/>	<hr/>

5. Management and Administration of the Charity

	Total 2020 £	Total 2019 £
Telephone and fax	256	-
Bad debts	(25)	-
Computer costs	83	-
Subscriptions	162	-
Sundry expenses	411	-
Printing, postage and stationery	724	-
General insurance	329	-
	<hr/>	<hr/>
	1,940	-
	<hr/>	<hr/>

6. Trustees' Remuneration

No Trustee received any remuneration in connection with their duties as trustees during the year to 31 August 2020, (2019: £nil).

7. Tangible Fixed Assets
Cost

	Outside Play Area/Furniture	Computer Equipment	Total £
<i>At 1 September 2019</i>	10422	1,599	12,021
Additions in the year	-	520	520
<i>At 31 August 2020</i>	<hr/>	<hr/>	<hr/>
	10,422	2,119	12,541
	<hr/>	<hr/>	<hr/>
Depreciation			
<i>At 1 September 2019</i>	10,422	1,251	11,673
Charge for the year	-	-	-
<i>At 31 August 2020</i>	<hr/>	<hr/>	<hr/>
	10,422	1,251	11,673
	<hr/>	<hr/>	<hr/>
Net book value			
<i>At 31 August 2020</i>	-	868	868
	<hr/>	<hr/>	<hr/>
<i>At 31 August 2019</i>	-	348	348
	<hr/>	<hr/>	<hr/>

8. Debtors

	Total 2020 £	Total 2019 £
Trade debtors – fees	2,212	2,244
Other debtors – Hall lettings/100 club	-	720
Prepayments and accrued income	410	396
	<hr/>	<hr/>
	2,622	3,360
	<hr/>	<hr/>

9. **Creditors:** Amounts falling due within one year

	Total 2020	Total 2019
	£	£
Other creditors	418	158
Pre-School Government Grant Scheme	-	11,635
Accruals and deferred income	505	1,110
Social security and other taxes	24	774
	<hr/>	<hr/>
	947	13,677
	<hr/>	<hr/>

10. **Restricted Fund**

	Balance at 1 Sept 2019	Incoming resources	Resources expended	Balance at 31 Aug 2020
	£	£	£	£
Capel Pre-school	53,179	(2,106)	(6,629)	44,444
	<hr/>	<hr/>	<hr/>	<hr/>

11. **Designated Fund**

	Balance at 1 Sept 2019	New designation	Released to General fund	Balance at 31 Aug 2020
	£	£	£	£
Building Fund	71,000	-	-	71,000
	<hr/>	<hr/>	<hr/>	<hr/>

The Building Fund comprises monies designated for major work required in respect of the maintenance or improvement of the Hall, whether planned or unexpected in nature.

12. **Analysis of Total Funds**

	Fixed Assets	Current Assets	Current Liabilities	Total
	£	£	£	£
2020:				
Restricted fund	868	44,092	(516)	44,444
Designated	-	71,000	-	71,000
General fund	-	23,933	(431)	23,502
	<hr/>	<hr/>	<hr/>	<hr/>
	868	139,025	(947)	138,946
	<hr/>	<hr/>	<hr/>	<hr/>
	£	£	£	£
2019:				
Restricted fund	348	65,910	(13,079)	53,179
Designated	-	71,000	-	71,000
General	-	18,438	(598)	17,840
	<hr/>	<hr/>	<hr/>	<hr/>
	348	155,348	(13,677)	142,019
	<hr/>	<hr/>	<hr/>	<hr/>