

# ST PETER'S COMMUNITY ASSOCIATION

England & Wales · Charity number 214164

## Details

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**Other names** ST PETERS COMMUNITY CENTRE

**Status** Registered

**Legal form** Other

**Registered** 1963-02-27

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 20 Ingrams Avenue  
Bexhill-On-Sea  
TN39 5AT

**Phone** 01424219908

**Email** [stpeterscentre@yahoo.co.uk](mailto:stpeterscentre@yahoo.co.uk)

## Activities

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**Objects:** (1) TO MAINTAIN A COMMUNITY CENTRE, ADVANCE EDUCATION, PROVIDE A MEETING PLACE AND FACILITIES FOR PHYSICAL AND MENTAL TRAINING, AND, TO FOSTER A COMMUNITY SPIRIT FOR THE ACHIEVEMENT OF SUCH PURPOSES. (2) TO ESTABLISH, MAINTAIN, AND MANAGE A COMMUNITY CENTRE FOR ACTIVITIES PROMOTED BY THE ASSOCIATION.

**Activities:** The object of the Association is to manage and operate the Community Association at St Peter's Community Centre for the benefit of the Community in general and St Peter's Church.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Disability, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

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- **Area of benefit:** BEXHILL
- East Sussex

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£51,995	£56,709	-	-
2024-03-31	£37,768	£44,133	-	-
2023-03-31	£37,768	£44,133	-	-
2022-03-31	£47,228	£49,293	-	-
2021-03-31	£50,546	£49,156	-	-

## Trustees

Name	Role	Appointed
CATHERINE MABEL GILLMAN M.C.S.P.		2010-03-01
Christopher Norman Miles		2018-04-29
Iain Peter Scott-Dickeson		2026-02-10
Rev Simon Robert Earl		2026-03-18
Rev Stephen William Need		2021-12-14

**ST PETER'S COMMUNITY ASSOCIATION**

England & Wales - Charity number 214164

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# Accounts

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Charity registration number: 214164

# St Peters Community Association

Annual Report and Financial Statements  
for the Year Ended 31 December 2024

## **St Peters Community Association**

### **Contents**

Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12

## **St Peters Community Association**

### **Reference and Administrative Details**

<b>Charity Registration Number</b>	214164
<b>Trustees</b>	Miss C M Gillman Mr C Miles Rev S Need
<b>Principal Office</b>	St Peter's Community Centre Church Street Bexhill On Sea East Sussex
<b>Bankers</b>	HSBC Bank Plc 2 Devonshire Road Bexhill On Sea East Sussex TN40 1AT
<b>Independent Examiner</b>	Yvonne O'Connor FCCA 37 Station Road Bexhill-On-Sea East Sussex TN40 1RG

## **St Peters Community Association**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

#### **Objectives and activities**

##### ***Objects and aims***

The object of the Association is to manage and operate the Community Association at the Centre for the benefit of the Community and St Peter's Church and to maintain the premises in good and workable order.

To this end, the Association is required to retain adequate funds to meet any future exceptional expenditure towards the maintenance of the Centre and its equipment.

##### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Financial review**

##### ***Principal funding sources***

The principle income is from the use of the halls by various community groups and other voluntary organisations. Donations are always gratefully received but the Association does not solicit funds from the public at large as such.

The premises of the Community Centre are owned by the Rector and Parochial Church Council of St Peter's Parish Church, Bexhill-On-Sea. The PCC contributed £1,250 to a Contingency Fund against any exceptional expenditure which might arise in the future. The fund is distinct from the Association's own funds and is considered to be designated for this purpose only.

#### **Structure, governance and management**

##### ***Nature of governing document***

St Peters Community Association was registered as a charity on 27 February 1963 and governed by a constitution drafted in 1946.

##### ***Organisational structure***

In addition to the Trustees, the day to day administration is carried out Mrs H Miles. The Hon. Treasurer is Mr A J Thomson FCA.

The Trustees meet regularly to manage its affairs and determine policy, which is implemented by the warden and other staff.

## St Peters Community Association

### Trustees' Report

#### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on .....<sup>4<sup>th</sup> July 25</sup>..... and signed on its behalf by:



Miss C M Gillman  
Trustee



Mr C Miles  
Trustee

## St Peters Community Association

### Independent Examiner's Report to the trustees of St Peters Community Association

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 5 to 12.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of St Peters Community Association you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

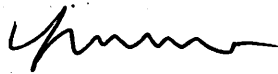
I report in respect of my examination of the St Peters Community Association's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

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

1. accounting records were not kept in respect of St Peters Community Association as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



.....  
Yvonne O'Connor FCCA

37 Station Road  
Bexhill-On-Sea  
East Sussex  
TN40 1RG

Date: 29/9/2025

## St Peters Community Association

### Statement of Financial Activities for the Year Ended 31 December 2024


		Unrestricted £	Total 31 December 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies	2	5,050	5,050
Charitable activities		42,122	42,122
Investment income	3	1,269	1,269
Other income		<u>3,554</u>	<u>3,554</u>
<b>Total Income</b>		<u>51,995</u>	<u>51,995</u>
<b>Expenditure on:</b>			
Charitable activities	4	<u>(56,709)</u>	<u>(56,709)</u>
<b>Total Expenditure</b>		<u>(56,709)</u>	<u>(56,709)</u>
Net movement in funds		(4,714)	(4,714)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>73,339</u>	<u>73,339</u>
Total funds carried forward	12	<u><u>68,625</u></u>	<u><u>68,625</u></u>
	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Total 2023 £</b>
<b>Income and Endowments from:</b>			
Donations and legacies		3,755	3,755
Charitable activities		28,444	28,444
Investment income	3	881	881
Other income		<u>1,750</u>	<u>1,750</u>
<b>Total income</b>		<u>34,830</u>	<u>34,830</u>
<b>Expenditure on:</b>			
Charitable activities		<u>(33,352)</u>	<u>(33,352)</u>
<b>Total expenditure</b>		<u>(33,352)</u>	<u>(33,352)</u>
Net income		<u>1,478</u>	<u>1,478</u>
Net movement in funds		1,478	1,478
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>71,861</u>	<u>71,861</u>
Total funds carried forward	12	<u><u>73,339</u></u>	<u><u>73,339</u></u>


All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2023 is shown in note 12.

**St Peters Community Association**  
**(Registration number: 214164)**  
**Balance Sheet as at 31 December 2024**

	Note	2024 £	2023 £
<b>Current assets</b>			
Stocks	8	400	400
Debtors	9	2,509	2,143
Cash at bank and in hand	10	<u>66,919</u>	<u>72,376</u>
		69,828	74,919
<b>Creditors: Amounts falling due within one year</b>	11	<u>(1,203)</u>	<u>(1,580)</u>
<b>Net assets</b>		<u>68,625</u>	<u>73,339</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>68,625</u>	<u>73,339</u>
<b>Total funds</b>	12	<u>68,625</u>	<u>73,339</u>

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

  
.....  
Miss C M Gillman  
Trustee

  
.....  
Mr C Miles  
Trustee

## St Peters Community Association

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### **I Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

St Peters Community Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### ***Investment income***

Bank interest is recognised when paid by HSBC bank.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### ***Charitable activities***

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

## **St Peters Community Association**

### **Notes to the Financial Statements for the Year Ended 31 December 2024**

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade Creditors are recognised initially at the transaction price.

#### **Fund structure**

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

## St Peters Community Association

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Donations from individuals	5,050	5,050
<b>Total for period ended 31 December 2024</b>	5,050	5,050
<b>Total for period ended 31 December 2023</b>	3,755	3,755

#### 3 Investment income

	<b>Unrestricted funds Designated £</b>	<b>General £</b>	<b>Total funds £</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	1,238	31	1,269
<b>Total for period ended 31 December 2024</b>	1,238	31	1,269
<b>Total for period ended 31 December 2023</b>	870	11	881

#### 4 Expenditure on charitable activities

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Staff costs		25,744	25,744
Allocated support costs		30,965	30,965
<b>Total for period ended 31 December 2024</b>		56,709	56,709
<b>Total for period ended 31 December 2023</b>		33,352	33,352

#### 5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

## St Peters Community Association

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 6 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	25,229	16,537
Social security costs	515	280
Other staff costs	-	391
	<u>25,744</u>	<u>17,208</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Charitable Activities	<u>3</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year

#### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 8 Stock

	31 December 2024 £	31 December 2023 £
Stock of Consumables	<u>400</u>	<u>400</u>

#### 9 Debtors

	2024 £	2023 £
Prepayments	351	139
Other debtors	<u>2,158</u>	<u>2,004</u>
	<u>2,509</u>	<u>2,143</u>

## St Peters Community Association

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 10 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	27	26
Cash at bank	3,899	3,262
Short-term deposits	62,993	69,088
	66,919	72,376

#### 11 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	291	3
Accruals	912	1,577
	1,203	1,580

#### 12 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	(520)	49,557	(56,709)	(7,672)
<i>Designated</i>				
Designated - Contingency Fund	73,859	2,438	-	76,297
<b>Total funds</b>	73,339	51,995	(56,709)	68,625
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	122	32,710	(33,352)	(520)
<i>Designated</i>				
Designated - Contingency Fund	71,739	2,120	-	73,859
<b>Total funds</b>	71,861	34,830	(33,352)	73,339

**St Peters Community Association**

**Notes to the Financial Statements for the Year Ended 31 December 2024**

**13 Analysis of net assets between funds**

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 December 2024 £</b>
Current assets	69,828	69,828
Current liabilities	<u>(1,203)</u>	<u>(1,203)</u>
Total net assets	<u><u>68,625</u></u>	<u><u>68,625</u></u>

**14 Analysis of net funds**

	<b>At 1 January 2024 £</b>	<b>Financing cash flows £</b>	<b>At 31 December 2024 £</b>
Cash at bank and in hand	<u>72,376</u>	<u>(5,457)</u>	<u>66,919</u>
Net debt	<u><u>72,376</u></u>	<u><u>(5,457)</u></u>	<u><u>66,919</u></u>

**ST PETER'S COMMUNITY ASSOCIATION**

England & Wales - Charity number 214164

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# Accounts

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Charity registration number: 214164

# St Peters Community Association

Annual Report and Financial Statements

for the period from 1 April 2023 to 31 December 2023

# **St Peters Community Association**

## **Contents**

<b>Reference and Administrative Details</b>	<b>1</b>
<b>Trustees' Report</b>	<b>2 to 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6</b>
<b>Notes to the Financial Statements</b>	<b>7 to 12</b>

## **St Peters Community Association**

### **Reference and Administrative Details**

<b>Charity Registration Number</b>	214164
<b>Trustees</b>	Miss C M Gillman Mr C Miles Rev S Need
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<b>Independent Examiner</b>	Yvonne O'Connor FCCA 37 Station Road Bexhill-On-Sea East Sussex TN40 1RG

# St Peters Community Association

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the period ended 31 December 2023.

### **Objectives and activities**

#### *Objects and aims*

The object of the Association is to manage and operate the Community Association at the Centre for the benefit of the Community and St Peter's Church and to maintain the premises in good and workable order.

To this end, the Association is required to retain adequate funds to meet any future exceptional expenditure towards the maintenance of the Centre and its equipment.

#### *Public benefit*

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Financial review**

#### *Principal funding sources*

The principle income is from the use of the halls by various community groups and other voluntary organisations. Donations are always gratefully received but the Association does not solicit funds from the public at large as such.

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### **Structure, governance and management**

#### *Nature of governing document*

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The annual report was approved by the trustees of the charity on 02/07/2024 and signed on its behalf by:

  
.....  
Miss C M Gillman  
Trustee

  
.....  
Mr C Miles  
Trustee

## St Peters Community Association

### Independent Examiner's Report to the trustees of St Peters Community Association

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 5 to 12.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of St Peters Community Association you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

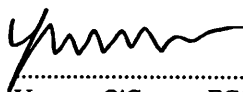
I report in respect of my examination of the St Peters Community Association's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

1. accounting records were not kept in respect of St Peters Community Association as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



.....  
Yvonne O'Connor FCCA

37 Station Road  
Bexhill-On-Sea  
East Sussex  
TN40 1RG

Date: 16/01/2025

## St Peters Community Association

### Statement of Financial Activities for the Period from 1 April 2023 to 31 December 2023

	Note	Unrestricted £	Total 31 December 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies	2	3,755	3,755
Charitable activities		28,444	28,444
Investment income	3	881	881
Other income		<u>1,750</u>	<u>1,750</u>
<b>Total Income</b>		<u><b>34,830</b></u>	<u><b>34,830</b></u>
<b>Expenditure on:</b>			
Charitable activities	4	<u>(33,352)</u>	<u>(33,352)</u>
<b>Total Expenditure</b>		<u><b>(33,352)</b></u>	<u><b>(33,352)</b></u>
Net movement in funds		1,478	1,478
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>71,861</u>	<u>71,861</u>
Total funds carried forward	12	<u><u>73,339</u></u>	<u><u>73,339</u></u>
	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies		3,125	3,125
Charitable activities		32,385	32,385
Investment income	3	308	308
Other income		<u>1,950</u>	<u>1,950</u>
<b>Total income</b>		<u><b>37,768</b></u>	<u><b>37,768</b></u>
<b>Expenditure on:</b>			
Charitable activities		<u>(44,133)</u>	<u>(44,133)</u>
<b>Total expenditure</b>		<u><b>(44,133)</b></u>	<u><b>(44,133)</b></u>
Net expenditure		<u>(6,365)</u>	<u>(6,365)</u>
Net movement in funds		(6,365)	(6,365)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>78,226</u>	<u>78,226</u>
Total funds carried forward	12	<u><u>71,861</u></u>	<u><u>71,861</u></u>


All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2023 is shown in note 12.

**St Peters Community Association**  
**(Registration number: 214164)**  
**Balance Sheet as at 31 December 2023**

	Note	2023 £	2023 £
<b>Current assets</b>			
Stocks	8	400	400
Debtors	9	2,143	2,081
Cash at bank and in hand	10	<u>72,376</u>	<u>72,900</u>
		74,919	75,381
<b>Creditors: Amounts falling due within one year</b>	11	<u>(1,580)</u>	<u>(3,520)</u>
<b>Net assets</b>		<u><u>73,339</u></u>	<u><u>71,861</u></u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>73,339</u>	<u>71,861</u>
<b>Total funds</b>	12	<u><u>73,339</u></u>	<u><u>71,861</u></u>

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on ~~02.07.2024~~ and signed on their behalf by:

  
 .....  
 Miss C M Gillman  
 Trustee

  
 .....  
 Mr C Miles  
 Trustee

## St Peters Community Association

### Notes to the Financial Statements for the Period from 1 April 2023 to 31 December 2023

#### 1 Accounting policies

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

St Peters Community Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### ***Investment income***

Bank interest is recognised when paid by HSBC bank.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

## St Peters Community Association

### Notes to the Financial Statements for the Period from 1 April 2023 to 31 December 2023

#### *Charitable activities*

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

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade Creditors are recognised initially at the transaction price.

#### **Fund structure**

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

## St Peters Community Association

### Notes to the Financial Statements for the Period from 1 April 2023 to 31 December 2023

#### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Donations from individuals	3,755	3,755
<b>Total for period ended 31 December 2023</b>	3,755	3,755
<b>Total for period ended 31 March 2023</b>	3,125	3,125

#### 3 Investment income

	<b>Unrestricted funds Designated £</b>	<b>General £</b>	<b>Total funds £</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	870	11	881
<b>Total for period ended 31 December 2023</b>	870	11	881
<b>Total for period ended 31 March 2023</b>	308	-	308

#### 4 Expenditure on charitable activities

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Staff costs		17,208	17,208
Allocated support costs		16,144	16,144
<b>Total for period ended 31 December 2023</b>		33,352	33,352
<b>Total for period ended 31 March 2023</b>		44,133	44,133

#### 5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

## St Peters Community Association

### Notes to the Financial Statements for the Period from 1 April 2023 to 31 December 2023

#### 6 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2023 £
<b>Staff costs during the period were:</b>		
Wages and salaries	16,537	22,679
Social security costs	280	1,471
Other staff costs	391	-
	17,208	24,150

The monthly average number of persons (including senior management team) employed by the charity during the period expressed as full time equivalents was as follows:

	2023 No	2023 No
Charitable Activities	3	3

No employee received emoluments of more than £60,000 during the period

#### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 8 Stock

	31 December 2023 £	31 March 2023 £
Stock of Consumables	400	400

#### 9 Debtors

	2023 £	2023 £
Prepayments	139	125
Other debtors	2,004	1,956
	2,143	2,081

## St Peters Community Association

### Notes to the Financial Statements for the Period from 1 April 2023 to 31 December 2023

#### 10 Cash and cash equivalents

	2023 £	2023 £
Cash on hand	26	-
Cash at bank	3,262	4,692
Short-term deposits	69,088	68,208
	72,376	72,900

#### 11 Creditors: amounts falling due within one year

	2023 £	2023 £
Trade creditors	3	3,522
Accruals	1,577	(2)
	1,580	3,520

#### 12 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	122	32,710	(33,352)	(520)
<i>Designated</i>				
Designated - Contingency Fund	71,739	2,120	-	73,859
<b>Total funds</b>	<b>71,861</b>	<b>34,830</b>	<b>(33,352)</b>	<b>73,339</b>

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	2,995	36,260	(44,133)	5,000	122
<i>Designated</i>					
Designated - Contingency Fund	75,231	1,508	-	(5,000)	71,739
<b>Total funds</b>	<b>78,226</b>	<b>37,768</b>	<b>(44,133)</b>	<b>-</b>	<b>71,861</b>

## St Peters Community Association

### Notes to the Financial Statements for the Period from 1 April 2023 to 31 December 2023

#### 13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2023 £
Current assets	74,919	74,919
Current liabilities	<u>(1,580)</u>	<u>(1,580)</u>
Total net assets	<u>73,339</u>	<u>73,339</u>

#### 14 Analysis of net funds

	At 1 April 2023 £	Financing cash flows £	At 31 December 2023 £
Cash at bank and in hand	<u>72,900</u>	<u>(524)</u>	<u>72,376</u>
Net debt	<u>72,900</u>	<u>(524)</u>	<u>72,376</u>

**ST PETER'S COMMUNITY ASSOCIATION**

England & Wales - Charity number 214164

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# Accounts

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Charity registration number: 214164

# St Peters Community Association

Annual Report and Financial Statements

for the Year Ended 31 March 2023

# **St Peters Community Association**

## **Contents**

Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5 to 6
Balance Sheet	7
Notes to the Financial Statements	8 to 13

## **St Peters Community Association**

### **Reference and Administrative Details**

<b>Charity Registration Number</b>	214164
<b>Trustees</b>	Miss C M Gillman Mr C Miles Rev S Need
<b>Principal Office</b>	St Peter's Community Centre Church Street Bexhill On Sea East Sussex
<b>Bankers</b>	HSBC Bank Plc 2 Devonshire Road Bexhill On Sea East Sussex TN40 1AT
<b>Independent Examiner</b>	Yvonne O'Connor FCCA 37 Station Road Bexhill-On-Sea East Sussex TN40 1RG

## **St Peters Community Association**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

#### **Objectives and activities**

##### ***Objects and aims***

The object of the Association is to manage and operate the Community Association at the Centre for the benefit of the Community and St Peter's Church and to maintain the premises in good and workable order.

To this end, the Association is required to retain adequate funds to meet any future exceptional expenditure towards the maintenance of the Centre and its equipment.

##### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Financial review**

##### ***Principal funding sources***

The principle income is from the use of the halls by various community groups and other voluntary organisations. Donations are always gratefully received but the Association does not solicit funds from the public at large as such.

The premises of the Community Centre are owned by the Rector and Parochial Church Council of St Peter's Parish Church, Bexhill-On-Sea. The PCC contributed £1,200 to a Contingency Fund against any exceptional expenditure which might arise in the future. The fund is distinct from the Association's own funds and is considered to be designated for this purpose only.

#### **Structure, governance and management**

##### ***Nature of governing document***

St Peters Community Association was registered as a charity on 27 February 1963 and governed by a constitution drafted in 1946.

##### ***Organisational structure***

In addition to the Trustees, the day to day administration is carried out Mrs H Miles. The Hon. Treasurer is Mr A J Thomson FCA.

The Trustees meet regularly to manage its affairs and determine policy, which is implemented by the warden and other staff.

## St Peters Community Association

### Trustees' Report

#### Statement of Trustees' Responsibilities


The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.


The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on ~~12/09/2023~~<sup>12/09/23</sup> and signed on its behalf by:

  
.....  
Miss C M Gillman  
Trustee

  
.....  
Mr C Miles  
Trustee

## St Peters Community Association

### Independent Examiner's Report to the trustees of St Peters Community Association

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 5 to 13.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of St Peters Community Association you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

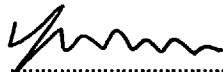
I report in respect of my examination of the St Peters Community Association's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

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

1. accounting records were not kept in respect of St Peters Community Association as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Yvonne O'Connor FCCA

37 Station Road  
Bexhill-On-Sea  
East Sussex  
TN40 1RG

Date: 5/4/2024

**St Peters Community Association**

**Statement of Financial Activities for the Year Ended 31 March 2023**

	Note	Unrestricted £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies	2	3,125	3,125
Charitable activities		32,385	32,385
Investment income	3	308	308
Other income		<u>1,950</u>	<u>1,950</u>
<b>Total Income</b>		<u>37,768</u>	<u>37,768</u>
<b>Expenditure on:</b>			
Charitable activities	4	<u>(44,133)</u>	<u>(44,133)</u>
<b>Total Expenditure</b>		<u>(44,133)</u>	<u>(44,133)</u>
Net movement in funds		(6,365)	(6,365)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>78,226</u>	<u>78,226</u>
Total funds carried forward	12	<u>71,861</u>	<u>71,861</u>
	Note	Unrestricted funds £	Total 2022 £
<b>Income and Endowments from:</b>			
Donations and legacies		682	682
Charitable activities		27,195	27,195
Investment income	3	9	9
Other income		<u>19,342</u>	<u>19,342</u>
<b>Total income</b>		<u>47,228</u>	<u>47,228</u>
<b>Expenditure on:</b>			
Charitable activities		<u>(49,293)</u>	<u>(49,293)</u>
<b>Total expenditure</b>		<u>(49,293)</u>	<u>(49,293)</u>
Net expenditure		<u>(2,065)</u>	<u>(2,065)</u>
Net movement in funds		(2,065)	(2,065)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>80,291</u>	<u>80,291</u>
Total funds carried forward	12	<u>78,226</u>	<u>78,226</u>

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

**St Peters Community Association**

**Statement of Financial Activities for the Year Ended 31 March 2023**

The funds breakdown for 2022 is shown in note 12.

**St Peters Community Association**

**(Registration number: 214164)  
Balance Sheet as at 31 March 2023**

	Note	2023 £	2022 £
<b>Current assets</b>			
Stocks	8	400	400
Debtors	9	2,081	2,724
Cash at bank and in hand	10	<u>72,900</u>	<u>75,664</u>
		75,381	78,788
<b>Creditors: Amounts falling due within one year</b>	11	<u>(3,520)</u>	<u>(562)</u>
<b>Net assets</b>		<u><u>71,861</u></u>	<u><u>78,226</u></u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>71,861</u>	<u>78,226</u>
<b>Total funds</b>	12	<u><u>71,861</u></u>	<u><u>78,226</u></u>

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 12/09/2023 and signed on their behalf by:

C M Gillman  
Miss C M Gillman  
Trustee

Mr C Miles  
Mr C Miles  
Trustee

## **St Peters Community Association**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

St Peters Community Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### **Donations and legacies**

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### **Investment income**

Bank interest is recognised when paid by HSBC bank.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

## **St Peters Community Association**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### ***Charitable activities***

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

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade Creditors are recognised initially at the transaction price.

#### **Fund structure**

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

**St Peters Community Association**

**Notes to the Financial Statements for the Year Ended 31 March 2023**

**2 Income from donations and legacies**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies; Donations from individuals	3,125	3,125
<b>Total for 2023</b>	3,125	3,125
<b>Total for 2022</b>	682	682

**3 Investment income**

	<b>Unrestricted funds Designated £</b>	<b>Total funds £</b>
Interest receivable and similar income; Interest receivable on bank deposits	308	308
<b>Total for 2023</b>	308	308
<b>Total for 2022</b>	9	9

**4 Expenditure on charitable activities**

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Staff costs		24,150	24,150
Allocated support costs		19,983	19,983
<b>Total for 2023</b>		44,133	44,133
<b>Total for 2022</b>		49,293	49,293

**5 Trustees remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

## St Peters Community Association

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 6 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	22,679	21,709
Social security costs	<u>1,471</u>	<u>2,203</u>
	<u>24,150</u>	<u>23,912</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Charitable Activities	<u>3</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year

#### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 8 Stock

	2023 £	2022 £
Stock of Consumables	<u>400</u>	<u>400</u>

#### 9 Debtors

	2023 £	2022 £
Prepayments	125	1,225
Other debtors	<u>1,956</u>	<u>1,499</u>
	<u>2,081</u>	<u>2,724</u>

**St Peters Community Association**

**Notes to the Financial Statements for the Year Ended 31 March 2023**

**10 Cash and cash equivalents**

	2023 £	2022 £
Cash on hand	-	(3)
Cash at bank	4,692	8,967
Short-term deposits	68,208	66,700
	72,900	75,664

**11 Creditors: amounts falling due within one year**

	2023 £	2022 £
Trade creditors	3,522	561
Accruals	(2)	1
	3,520	562

**12 Funds**

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	2,995	36,260	(44,133)	5,000	122
<i>Designated</i>					
Designated - Contingency Fund	75,231	1,508	-	(5,000)	71,739
<b>Total funds</b>	<b>78,226</b>	<b>37,768</b>	<b>(44,133)</b>	<b>-</b>	<b>71,861</b>

**St Peters Community Association**

**Notes to the Financial Statements for the Year Ended 31 March 2023**

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	6,268	46,619	(49,293)	(600)	2,994
<i>Designated</i>					
Designated - Contingency Fund	<u>74,022</u>	<u>609</u>	<u>-</u>	<u>600</u>	<u>75,231</u>
<b>Total funds</b>	<u>80,290</u>	<u>47,228</u>	<u>(49,293)</u>	<u>-</u>	<u>78,225</u>

**13 Analysis of net assets between funds**

	Unrestricted funds General £	Total funds at 31 March 2023 £
Current assets	75,381	75,381
Current liabilities	<u>(3,520)</u>	<u>(3,520)</u>
Total net assets	<u>71,861</u>	<u>71,861</u>

**14 Analysis of net funds**

	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
Cash at bank and in hand	<u>75,664</u>	<u>(2,764)</u>	<u>72,900</u>
Net debt	<u>75,664</u>	<u>(2,764)</u>	<u>72,900</u>

**ST PETER'S COMMUNITY ASSOCIATION**

England & Wales - Charity number 214164

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# Accounts

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Charity registration number: 214164

# St Peters Community Association

Annual Report and Financial Statements

for the Year Ended 31 March 2022

# **St Peters Community Association**

## **Contents**

Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12

## **St Peters Community Association**

### **Reference and Administrative Details**

<b>Charity Registration Number</b>	214164
<b>Trustees</b>	Miss C M Gillman Mr C Miles Rev S Need
<b>Principal Office</b>	St Peter's Community Centre Church Street Bexhill On Sea East Sussex
<b>Bankers</b>	HSBC Bank Plc 2 Devonshire Road Bexhill On Sea East Sussex TN40 1AT
<b>Independent Examiner</b>	Yvonne O'Connor FCCA 37 Station Road Bexhill-On-Sea East Sussex TN40 1RG

# **St Peters Community Association**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

### **Objectives and activities**

#### ***Objects and aims***

The object of the Association is to manage and operate the Community Association at the Centre for the benefit of the Community and St Peter's Church and to maintain the premises in good and workable order.

To this end, the Association is required to retain adequate funds to meet any future exceptional expenditure towards the maintenance of the Centre and its equipment.

#### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Financial review**

#### ***Principal funding sources***

The principle income is from the use of the halls by various community groups and other voluntary organisations. Donations are always gratefully received but the Association does not solicit funds from the public at large as such.

The premises of the Community Centre are owned by the Rector and Parochial Church Council of St Peter's Parish Church, Bexhill-On-Sea. The PCC and the Association each contribute an annual amount of £1,500 to a Contingency Fund against any exceptional expenditure which might arise in the future. The fund is distinct from the Association's own funds and is considered to be designated for this purpose only.

### **Structure, governance and management**

#### ***Nature of governing document***

St Peters Community Association was registered as a charity on 27 February 1963 and governed by a constitution drafted in 1946.

#### ***Organisational structure***

In addition to the Trustees, the day to day administration is carried out Mrs H Miles. The Hon. Treasurer is Mr A J Thomson FCA.

The Trustees meet regularly to manage its affairs and determine policy, which is implemented by the warden and other staff.

## St Peters Community Association

### Trustees' Report

#### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 12/09/23 and signed on its behalf by:



Miss C M Gillman  
Trustee



Mr C Miles  
Trustee

## St Peters Community Association

### Independent Examiner's Report to the trustees of St Peters Community Association

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 5 to 12.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of St Peters Community Association you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

#### Independent examiner's statement

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

1. accounting records were not kept in respect of St Peters Community Association as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Yvonne O'Connor FCCA

37 Station Road  
Bexhill-On-Sea  
East Sussex  
TN40 1RG

Date: 12/09/2023

## St Peters Community Association

### Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted £	Total 2022 £
<b>Income and Endowments from:</b>			
Donations and legacies	2	682	682
Charitable activities		27,195	27,195
Investment income	3	9	9
Other income		<u>19,342</u>	<u>19,342</u>
<b>Total Income</b>		<u>47,228</u>	<u>47,228</u>
<b>Expenditure on:</b>			
Charitable activities	4	<u>(49,293)</u>	<u>(49,293)</u>
<b>Total Expenditure</b>		<u>(49,293)</u>	<u>(49,293)</u>
Net movement in funds		(2,065)	(2,065)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>80,291</u>	<u>80,291</u>
Total funds carried forward	12	<u><u>78,226</u></u>	<u><u>78,226</u></u>
	Note	Unrestricted funds £	Total 2021 £
<b>Income and Endowments from:</b>			
Charitable activities		5,865	5,865
Investment income	3	31	31
Other income		<u>31,373</u>	<u>31,373</u>
<b>Total income</b>		<u>37,269</u>	<u>37,269</u>
<b>Expenditure on:</b>			
Charitable activities		<u>(40,120)</u>	<u>(40,120)</u>
<b>Total expenditure</b>		<u>(40,120)</u>	<u>(40,120)</u>
Net expenditure		<u>(2,851)</u>	<u>(2,851)</u>
Net movement in funds		(2,851)	(2,851)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>83,141</u>	<u>83,141</u>
Total funds carried forward	12	<u><u>80,290</u></u>	<u><u>80,290</u></u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2021 is shown in note 12.

# St Peters Community Association

(Registration number: 214164)  
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
<b>Current assets</b>			
Stocks	8	400	400
Debtors	9	2,723	2,906
Cash at bank and in hand	10	<u>75,664</u>	<u>77,832</u>
		78,787	81,138
<b>Creditors: Amounts falling due within one year</b>	11	<u>(561)</u>	<u>(848)</u>
<b>Net assets</b>		<u>78,226</u>	<u>80,290</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>78,226</u>	<u>80,290</u>
<b>Total funds</b>	12	<u>78,226</u>	<u>80,290</u>

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on ~~12/09/2023~~ and signed on their behalf by:



Miss C M Gillman  
Trustee



Mr C Miles  
Trustee

## St Peters Community Association

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 1 Accounting policies

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

St Peters Community Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### ***Investment income***

Bank interest is recognised when paid by HSBC bank.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### ***Charitable activities***

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

## **St Peters Community Association**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade Creditors are recognised initially at the transaction price.

#### **Fund structure**

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

## St Peters Community Association

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Donations from individuals	682	682
<b>Total for 2022</b>	<b>682</b>	<b>682</b>

#### 3 Investment income

	<b>Unrestricted funds Designated £</b>	<b>Total funds £</b>
Interest receivable and similar income;		
Interest receivable on bank deposits	9	9
<b>Total for 2022</b>	<b>9</b>	<b>9</b>
<b>Total for 2021</b>	<b>31</b>	<b>31</b>

#### 4 Expenditure on charitable activities

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Staff costs		23,912	23,912
Allocated support costs		25,381	25,381
<b>Total for 2022</b>		<b>49,293</b>	<b>49,293</b>
<b>Total for 2021</b>		<b>40,120</b>	<b>40,120</b>

#### 5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

## St Peters Community Association

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 6 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
<b>Staff costs during the year were:</b>		
Wages and salaries	21,709	22,509
Social security costs	<u>2,203</u>	<u>679</u>
	<u>23,912</u>	<u>23,188</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Charitable Activities	<u>3</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year

#### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 8 Stock

	2022 £	2021 £
Stock of Consumables	<u>400</u>	<u>400</u>

#### 9 Debtors

	2022 £	2021 £
Prepayments	1,225	1,305
Other debtors	<u>1,498</u>	<u>1,601</u>
	<u>2,723</u>	<u>2,906</u>

#### 10 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	(3)	-
Cash at bank	8,967	5,737
Short-term deposits	<u>66,700</u>	<u>72,095</u>
	<u>75,664</u>	<u>77,832</u>

## St Peters Community Association

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 11 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	561	291
Accruals	-	557
	561	848

#### 12 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	6,268	46,619	(49,293)	(600)	2,994
<i>Designated</i>					
Designated - Contingency Fund	74,022	609	-	600	75,231
<b>Total funds</b>	<b>80,290</b>	<b>47,228</b>	<b>(49,293)</b>	<b>-</b>	<b>78,225</b>

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	9,150	37,238	(40,120)	6,268
<i>Designated</i>				
Designated - Contingency Fund	73,991	31	-	74,022
<b>Total funds</b>	<b>83,141</b>	<b>37,269</b>	<b>(40,120)</b>	<b>80,290</b>

#### 13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2022 £
Current assets	78,787	78,787
Current liabilities	(561)	(561)
<b>Total net assets</b>	<b>78,226</b>	<b>78,226</b>

**St Peters Community Association**

**Notes to the Financial Statements for the Year Ended 31 March 2022**

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 March 2021 £</b>
Current assets	81,138	81,138
Current liabilities	<u>(848)</u>	<u>(848)</u>
Total net assets	<u><u>80,290</u></u>	<u><u>80,290</u></u>

**14 Analysis of net funds**

	<b>At 1 April 2021 £</b>	<b>Financing cash flows £</b>	<b>At 31 March 2022 £</b>
Cash at bank and in hand	<u>77,832</u>	<u>(2,168)</u>	<u>75,664</u>
Net debt	<u><u>77,832</u></u>	<u><u>(2,168)</u></u>	<u><u>75,664</u></u>

**ST PETER'S COMMUNITY ASSOCIATION**

England & Wales - Charity number 214164

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# Accounts

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Charity registration number: 214164

# St Peters Community Association

Annual Report and Financial Statements

for the Year Ended 31 March 2021

# St Peters Community Association

## Contents

Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12

## St Peters Community Association

### Reference and Administrative Details

<b>Charity Registration Number</b>	214164
<b>Trustees</b>	Miss C M Gillman Mr C Miles
<b>Principal Office</b>	St Peter's Community Centre Church Street Bexhill On Sea East Sussex
<b>Bankers</b>	HSBC Bank Plc 2 Devonshire Road Bexhill On Sea East Sussex TN40 1AT
<b>Independent Examiner</b>	Yvonne O'Connor FCCA 37 Station Road Bexhill-On-Sea East Sussex TN40 1RG

# St Peters Community Association

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

### **Objectives and activities**

#### *Objects and aims*

The object of the Association is to manage and operate the Community Association at the Centre for the benefit of the Community and St Peter's Church and to maintain the premises in good and workable order.

To this end, the Association is required to retain adequate funds to meet any future exceptional expenditure towards the maintenance of the Centre and its equipment.

#### *Public benefit*

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Financial review**

#### *Principal funding sources*

The principle income is from the use of the halls by various community groups and other voluntary organisations. Donations are always gratefully received but the Association does not solicit funds from the public at large as such.

The premises of the Community Centre are owned by the Rector and Parochial Church Council of St Peter's Parish Church, Bexhill-On-Sea. The PCC and the Association each contribute an annual amount of £1,500 to a Contingency Fund against any exceptional expenditure which might arise in the future. The fund is distinct from the Association's own funds and is considered to be designated for this purpose only.

### **Structure, governance and management**

#### *Nature of governing document*

St Peters Community Association was registered as a charity on 27 February 1963 and governed by a constitution drafted in 1946.

#### *Organisational structure*

In addition to the Trustees, the day to day administration is carried out Mrs H Miles. The Hon. Treasurer is Mr A J Thomson FCA.

The Trustees meet regularly to manage its affairs and determine policy, which is implemented by the warden and other staff.

## St Peters Community Association

### Trustees' Report

#### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on <sup>28.02.22</sup>~~.....~~ and signed on its behalf by:



Miss C M Gullman  
Trustee



Mr C Miles  
Trustee

## St Peters Community Association

### Independent Examiner's Report to the trustees of St Peters Community Association

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 5 to 12.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of St Peters Community Association you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

#### Independent examiner's statement

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

1. accounting records were not kept in respect of St Peters Community Association as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Yvonne O'Connor FCCA

37 Station Road  
Bexhill-On-Sea  
East Sussex  
TN40 1RG

Date: .....

21/03/2022

## St Peters Community Association

### Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted £	Total 2021 £
<b>Income and Endowments from:</b>			
Charitable activities		5,865	5,865
Investment income	3	31	31
Other income		<u>31,373</u>	<u>31,373</u>
Total Income		<u>37,269</u>	<u>37,269</u>
<b>Expenditure on:</b>			
Charitable activities	4	<u>(40,120)</u>	<u>(40,120)</u>
Total Expenditure		<u>(40,120)</u>	<u>(40,120)</u>
Net movement in funds		(2,851)	(2,851)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>83,141</u>	<u>83,141</u>
Total funds carried forward	12	<u>80,290</u>	<u>80,290</u>
		<b>Unrestricted funds £</b>	<b>Total 2020 £</b>
	<b>Note</b>		
<b>Income and Endowments from:</b>			
Donations and legacies		545	545
Charitable activities		47,592	47,592
Investment income	3	159	159
Other income		<u>2,250</u>	<u>2,250</u>
Total income		<u>50,546</u>	<u>50,546</u>
<b>Expenditure on:</b>			
Charitable activities		<u>(49,156)</u>	<u>(49,156)</u>
Total expenditure		<u>(49,156)</u>	<u>(49,156)</u>
Net income		<u>1,390</u>	<u>1,390</u>
Net movement in funds		1,390	1,390
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>81,751</u>	<u>81,751</u>
Total funds carried forward	12	<u>83,141</u>	<u>83,141</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2020 is shown in note 12.

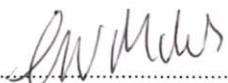
St Peters Community Association

(Registration number: 214164)  
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
<b>Current assets</b>			
Stocks	8	400	400
Debtors	9	2,906	4,585
Cash at bank and in hand	10	<u>77,832</u>	<u>79,889</u>
		81,138	84,874
<b>Creditors: Amounts falling due within one year</b>	11	<u>(848)</u>	<u>(1,733)</u>
<b>Net assets</b>		<u>80,290</u>	<u>83,141</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>80,290</u>	<u>83,141</u>
<b>Total funds</b>	12	<u>80,290</u>	<u>83,141</u>

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 28.02.22 and signed on their behalf by:

  
.....  
Miss C M Gillman  
Trustee

  
.....  
Mr C Miles  
Trustee

## St Peters Community Association

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 1 Accounting policies

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

St Peters Community Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### ***Investment income***

Bank interest is recognised when paid by HSBC bank.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### ***Charitable activities***

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

## St Peters Community Association

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade Creditors are recognised initially at the transaction price.

#### Fund structure

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

## 2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Total for 2021	-	-
Total for 2020	545	545

## St Peters Community Association

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 3 Investment income

	Unrestricted funds Designated £	General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	31	-	31
<b>Total for 2021</b>	31	-	31
<b>Total for 2020</b>	141	18	159

#### 4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Staff costs		23,188	23,188
Allocated support costs		16,932	16,932
<b>Total for 2021</b>		40,120	40,120
<b>Total for 2020</b>		49,156	49,156

#### 5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

## St Peters Community Association

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 6 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
<b>Staff costs during the year were:</b>		
Wages and salaries	22,509	22,763
Social security costs	<u>679</u>	<u>1,113</u>
	<u>23,188</u>	<u>23,876</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Charitable Activities	<u>3</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year

#### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 8 Stock

	2021 £	2020 £
Stock of Consumables	<u>400</u>	<u>400</u>

#### 9 Debtors

	2021 £	2020 £
Prepayments	1,305	1,225
Other debtors	<u>1,601</u>	<u>3,360</u>
	<u>2,906</u>	<u>4,585</u>

#### 10 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	-	219
Cash at bank	5,737	7,606
Short-term deposits	<u>72,095</u>	<u>72,064</u>
	<u>77,832</u>	<u>79,889</u>

**St Peters Community Association**

**Notes to the Financial Statements for the Year Ended 31 March 2021**

**11 Creditors: amounts falling due within one year**

	2021 £	2020 £
Trade creditors	291	53
Accruals	557	1,680
	<u>848</u>	<u>1,733</u>

**12 Funds**

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	9,150	37,238	(40,120)	6,268
<i>Designated</i>				
Designated - Contingency Fund	<u>73,991</u>	<u>31</u>	<u>-</u>	<u>74,022</u>
<b>Total funds</b>	<u>83,141</u>	<u>37,269</u>	<u>(40,120)</u>	<u>80,290</u>

**Unrestricted funds**

**13 Analysis of net assets between funds**

	Unrestricted funds General £	Total funds at 31 March 2021 £
Current assets	81,138	81,138
Current liabilities	(848)	(848)
Total net assets	<u>80,290</u>	<u>80,290</u>
	Unrestricted funds General £	Total funds at 31 March 2020 £
Current assets	84,874	84,874
Current liabilities	(1,733)	(1,733)
Total net assets	<u>83,141</u>	<u>83,141</u>

**St Peters Community Association**

**Notes to the Financial Statements for the Year Ended 31 March 2021**

**14 Analysis of net funds**

	<b>At 1 April 2020 £</b>	<b>Financing cash flows £</b>	<b>At 31 March 2021 £</b>
Cash at bank and in hand	<u>79,889</u>	<u>(2,057)</u>	<u>77,832</u>
Net debt	<u>79,889</u>	<u>(2,057)</u>	<u>77,832</u>

## St Peters Community Association

### Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Total 2021 £	Total 2020 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	-	545
Charitable activities (analysed below)	5,865	47,592
Investment income (analysed below)	31	159
Other income (analysed below)	31,373	2,250
Total income	<u>37,269</u>	<u>50,546</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(40,120)</u>	<u>(49,156)</u>
Total expenditure	<u>(40,120)</u>	<u>(49,156)</u>
Net (expenditure)/income	<u>(2,851)</u>	<u>1,390</u>
Net movement in funds	(2,851)	1,390
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>83,141</u>	<u>81,751</u>
Total funds carried forward	<u>80,290</u>	<u>83,141</u>

This page does not form part of the statutory financial statements.

## St Peters Community Association

### Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Total 2021 £	Total 2020 £
<i>Donations and legacies</i>		
Donations	-	545
	-	545
<i>Charitable activities</i>		
Canteen	12	2,535
Hire Of Halls	5,853	45,057
	5,865	47,592
<i>Investment income</i>		
Bank Interest Receivable	-	18
Bank Interest Receivable	31	141
	31	159
<i>Other income</i>		
UK Government Grants	30,873	-
St Peter's Church Towards Costs	500	1,000
St Peter's Church Towards Contingency Fund	-	1,250
	31,373	2,250
<i>Charitable activities</i>		
Purchases	-	(840)
Wages and salaries	(22,509)	(22,763)
Staff NIC (Employers)	(679)	(1,113)
Water Rates	(2,008)	(2,609)
Light, heat and power	(8,687)	(11,798)
Insurance	(1,962)	(1,771)
Performing Rights and TV Licence	(286)	(1,419)
Repairs and maintenance	(1,432)	(3,068)
Telephone and fax	(1,722)	(1,616)
Printing, postage and stationery	(378)	(187)
Sundry expenses	(418)	-
Advertising	(39)	(39)
Bank charges	-	(15)
Rates	-	(1,918)
	(40,120)	(49,156)

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