

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**  
**FOR**  
**CHURCHDOWN COMMUNITY ASSOCIATION**

Mitchell Glanville Limited  
41 Rodney Road  
Cheltenham  
Gloucestershire  
GL50 1HX

**CHURCHDOWN COMMUNITY ASSOCIATION**

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**FOR THE YEAR ENDED 30 September 2021**

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# **CHURCHDOWN COMMUNITY ASSOCIATION**

## **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30 September 2021**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

246910

#### **Principal address**

Churchdown Community Centre  
Parton Road  
Churchdown  
Gloucester  
Gloucestershire  
GL3 2JH

#### **Trustees**

R Smith (resigned 3.3.21)  
M Wake  
Ms J Attwood (resigned 4.6.21)  
Dr R Streatfield (resigned 18.11.21)  
R Colley  
Dr R Price (resigned 18.11.21)  
N Dring  
S Loveridge  
J C Duffus (resigned 5.1.22)  
B M Henwood (appointed 29.7.21)  
C Jones (appointed 25.1.21)  
L Court (appointed 25.1.21)

#### **Independent Examiner**

Mitchell Glanville Limited  
41 Rodney Road  
Cheltenham  
Gloucestershire  
GL50 1HX

Approved by order of the board of trustees on 13<sup>th</sup> July 2022 and signed on its behalf by:



.....  
S Loveridge - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**CHURCHDOWN COMMUNITY ASSOCIATION**

**Independent examiner's report to the trustees of Churchdown Community Association**

I report to the charity trustees on my examination of the accounts of Churchdown Community Association (the Trust) for the year ended 30 September 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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



Mrs A J Evans FCCA  
The Association of Chartered Certified Accountants  
Mitchell Glanville Limited  
41 Rodney Road  
Cheltenham  
Gloucestershire  
GL50 1HX

Date: 13/10/22

**CHURCHDOWN COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 September 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		104,018	-	104,018	92,677
Investment income	2	10,505	-	10,505	(3,642)
<b>Total</b>		<b>114,523</b>	<b>-</b>	<b>114,523</b>	<b>89,035</b>
<b>EXPENDITURE ON</b>					
Raising funds		81,454	-	81,454	98,396
Charitable activities					
Governance costs		7,803	-	7,803	-
<b>Total</b>		<b>89,257</b>	<b>-</b>	<b>89,257</b>	<b>98,396</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>25,266</b>	<b>-</b>	<b>25,266</b>	<b>(9,361)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>1,251,792</b>	<b>1,152</b>	<b>1,252,944</b>	<b>1,262,305</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,277,058</b>	<b>1,152</b>	<b>1,278,210</b>	<b>1,252,944</b>

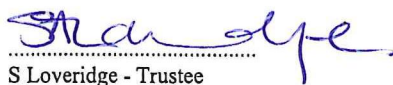
The notes form part of these financial statements

**CHURCHDOWN COMMUNITY ASSOCIATION**

**BALANCE SHEET**  
**30 September 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	1,146,539	-	1,146,539	1,140,452
Investments	7	71,111	-	71,111	70,781
		<u>1,217,650</u>	<u>-</u>	<u>1,217,650</u>	<u>1,211,233</u>
<b>CURRENT ASSETS</b>					
Debtors	8	23,046	-	23,046	15,614
Cash at bank and in hand		59,414	1,152	60,566	63,050
		<u>82,460</u>	<u>1,152</u>	<u>83,612</u>	<u>78,664</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(23,052)	-	(23,052)	(7,953)
<b>NET CURRENT ASSETS</b>		<u>59,408</u>	<u>1,152</u>	<u>60,560</u>	<u>70,711</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,277,058</u>	<u>1,152</u>	<u>1,278,210</u>	<u>1,281,944</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	10	-	-	-	(29,000)
<b>NET ASSETS</b>		<u>1,277,058</u>	<u>1,152</u>	<u>1,278,210</u>	<u>1,252,944</u>
<b>FUNDS</b>	12				
Unrestricted funds				1,277,058	1,251,792
Restricted funds				1,152	1,152
<b>TOTAL FUNDS</b>				<u>1,278,210</u>	<u>1,252,944</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

  
S Loveridge - Trustee

  
M Wake - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 September 2021**

## BASIS OF PREPARING THE FINANCIAL STATEMENTS

## INCOME

## EXPENDITURE

### TANGIBLE FIXED ASSETS

Fixtures and fittings - 20% on cost

## TAXATION

The charity is exempt from tax on its charitable activities.

## FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2. INVESTMENT INCOME

	2021	2020
	£	£
Other fixed asset invest - FII	10,502	(3,826)
Interest receivable - trading	3	184
	<u>10,505</u>	<u>(3,642)</u>

**CHURCHDOWN COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 September 2021**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

**TRUSTEES' EXPENSES**

During the year expenses were paid to trustees of £23 (2020- £249).

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2021	2020
Employees	6	8
	<u>6</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	92,677	-	92,677
Investment income	(3,642)	-	(3,642)
<b>Total</b>	89,035	-	89,035
 <b>EXPENDITURE ON</b>			
Raising funds	98,396	-	98,396
 <b>NET INCOME/(EXPENDITURE)</b>	(9,361)	-	(9,361)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	1,261,153	1,152	1,262,305
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,251,792</u>	<u>1,152</u>	<u>1,252,944</u>



**CHURCHDOWN COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 September 2021**

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 October 2020	1,117,027	-	217,106	1,334,133
Additions	3,720	8,175	1,845	13,740
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 September 2021	1,120,747	8,175	218,951	1,347,873
	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>				
At 1 October 2020	-	-	193,681	193,681
Charge for year	-	545	7,108	7,653
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 September 2021	-	545	200,789	201,334
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>				
At 30 September 2021	1,120,747	7,630	18,162	1,146,539
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 September 2020	1,117,027	-	23,425	1,140,452
	<hr/>	<hr/>	<hr/>	<hr/>

**7. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 October 2020	70,781
Disposals	(10,000)
Revaluations	10,330
	<hr/>
At 30 September 2021	71,111
	<hr/>
<b>NET BOOK VALUE</b>	
At 30 September 2021	71,111
	<hr/>
At 30 September 2020	70,781
	<hr/>

There were no investment assets outside the UK.

Cost or valuation at 30 September 2021 is represented by:

	Listed investments £
Valuation in 2020	(3,826)
Valuation in 2021	10,330
Cost	64,607
	<hr/>
	71,111
	<hr/>

**CHURCHDOWN COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 September 2021**

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade debtors	14,912	4,518
Other debtors	7,988	7,645
Prepayments and accrued income	146	3,451
	<u>23,046</u>	<u>15,614</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	6,334	591
Taxation and social security	11,526	753
Other creditors	5,192	6,609
	<u>23,052</u>	<u>7,953</u>

**10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2021	2020
	£	£
Bank loans (see note 11)	-	29,000
	<u>-</u>	<u>29,000</u>

**11. LOANS**

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling between one and two years:		
Bank loans - 1-2 years	-	29,000
	<u>-</u>	<u>29,000</u>

**12. MOVEMENT IN FUNDS**

	At 1/10/20 £	Net movement in funds £	At 30/9/21 £
<b>Unrestricted funds</b>			
General fund	1,251,792	25,266	1,277,058
<b>Restricted funds</b>			
Chair Fund	1,152	-	1,152
<b>TOTAL FUNDS</b>	<u>1,252,944</u>	<u>25,266</u>	<u>1,278,210</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	114,523	(89,257)	25,266
<b>TOTAL FUNDS</b>	<u>114,523</u>	<u>(89,257)</u>	<u>25,266</u>

**CHURCHDOWN COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 September 2021**

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/10/19 £	Net movement in funds £	At 30/9/20 £
<b>Unrestricted funds</b>			
General fund	1,261,153	(9,361)	1,251,792
<b>Restricted funds</b>			
Chair Fund	1,152	-	1,152
<b>TOTAL FUNDS</b>	<u>1,262,305</u>	<u>(9,361)</u>	<u>1,252,944</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	89,035	(98,396)	(9,361)
<b>TOTAL FUNDS</b>	<u>89,035</u>	<u>(98,396)</u>	<u>(9,361)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/10/19 £	Net movement in funds £	At 30/9/21 £
<b>Unrestricted funds</b>			
General fund	1,261,153	15,905	1,277,058
<b>Restricted funds</b>			
Chair Fund	1,152	-	1,152
<b>TOTAL FUNDS</b>	<u>1,262,305</u>	<u>15,905</u>	<u>1,278,210</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	203,558	(187,653)	15,905
<b>TOTAL FUNDS</b>	<u>203,558</u>	<u>(187,653)</u>	<u>15,905</u>

**CHURCHDOWN COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 September 2021**

**13. RELATED PARTY DISCLOSURES**

Churchdown Community Association is affiliated to The Community Centre Social Club (Churchdown) Ltd. During the year ended 30 September 21, Churchdown Community Association paid expenses on behalf of The Community Centre Social Club (Churchdown) Ltd totalling £7,988. This was repaid in October 21.

**CHURCHDOWN COMMUNITY ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 September 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	255	5,139
Covenanted Profits from CCASC	-	5,445
Catering income	866	-
Government Grant	27,775	24,548
Profit from fund raising	1,199	-
Membership fees	47	1,452
Hall Bookings and Rent	70,455	43,133
Skittle alley	-	207
Rental income	2,125	12,750
Miscellaneous income	1,296	3
	<hr/> 104,018	<hr/> 92,677
<b>Investment income</b>		
Other fixed asset invest - FII	10,502	(3,826)
Interest receivable - trading	3	184
	<hr/> 10,505	<hr/> (3,642)
<b>Total incoming resources</b>	114,523	89,035
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	36,468	43,016
Pensions	667	368
Rates and water	2,472	3,765
Insurance	2,842	3,063
Light and heat	12,919	10,693
Telephone	1,549	1,796
Sundries	900	101
Office administration costs	4,291	4,090
Cleaning and laundry	2,462	3,124
Performing Rights Society	281	1,016
Repairs and maintenance	1,070	1,127
Grounds maintenance & rent	2,988	945
Travelling	-	3
Cafe expenses	215	-
Premises expenses	4,677	11,027
Plant and machinery	545	-
Fixtures and fittings depreciation	7,108	7,359
	<hr/> 81,454	<hr/> 91,493
<b>Other trading activities</b>		
Bad debts	-	43
<b>Support costs</b>		
<b>Management</b>		
Professional fees	4,482	3,319
<b>Finance</b>		
Bank charges	1,051	1,029

This page does not form part of the statutory financial statements

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**CHURCHDOWN COMMUNITY ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 September 2021**

	2021 £	2020 £
<b>Finance</b>		
<b>Governance costs</b>		
Accountancy and legal fees	2,270	2,512
Total resources expended	89,257	98,396
Net income/(expenditure)	25,266	(9,361)

This page does not form part of the statutory financial statements