

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022
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 2022

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CHURCHDOWN COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30 September 2022**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2022. 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

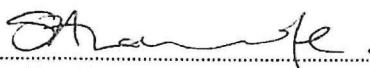
Trustees

M Wake
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
C Jones
L Court

Independent Examiner

Mitchell Glanville Limited
41 Rodney Road
Cheltenham
Gloucestershire
GL50 1HX

Approved by order of the board of trustees on 8/3/23 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 2022.

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: 05/06/2023

CHURCHDOWN COMMUNITY ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 September 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		107,938	-	107,938	104,018
Investment income	2	(5,822)	-	(5,822)	10,505
Total		<u>102,116</u>	<u>-</u>	<u>102,116</u>	<u>114,523</u>
EXPENDITURE ON					
Raising funds		122,546	-	122,546	81,454
Charitable activities					
Governance costs		6,110	-	6,110	7,803
Total		<u>128,656</u>	<u>-</u>	<u>128,656</u>	<u>89,257</u>
NET INCOME/(EXPENDITURE)		<u>(26,540)</u>	<u>-</u>	<u>(26,540)</u>	<u>25,266</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		1,278,210	-	1,278,210	1,252,944
TOTAL FUNDS CARRIED FORWARD		<u><u>1,251,670</u></u>	<u><u>-</u></u>	<u><u>1,251,670</u></u>	<u><u>1,278,210</u></u>

Surplus and Deficit Account 968

Posting discrepancies were found in the reserve accounts listed below. This is because the brought forward postings in the current year are not equal to the figures carried forward by IRIS at the end of last year. Please check your postings in the brought forward account for the surplus and deficit account 968.

	Unrestricted funds £	Restricted funds £	Total funds £
Brought forward - 968/1	1,278,210	-	1,278,210
Carried forward	1,277,058	1,152	1,278,210
Difference	<u>(1,152)</u>	<u>1,152</u>	<u>-</u>

Post to relevant accounts (see UCHA chart of accounts for further details)

The notes form part of these financial statements

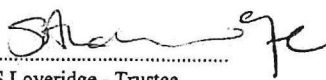
CHURCHDOWN COMMUNITY ASSOCIATION

BALANCE SHEET

30 September 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	6	1,140,238	-	1,140,238	1,146,539
Investments	7	65,278	-	65,278	71,111
		<u>1,205,516</u>	<u>-</u>	<u>1,205,516</u>	<u>1,217,650</u>
CURRENT ASSETS					
Debtors	8	34,737	-	34,737	23,046
Cash at bank and in hand		37,250	-	37,250	60,566
		<u>71,987</u>	<u>-</u>	<u>71,987</u>	<u>83,612</u>
CREDITORS					
Amounts falling due within one year	9	(25,833)	-	(25,833)	(23,052)
NET CURRENT ASSETS		<u>46,154</u>	<u>-</u>	<u>46,154</u>	<u>60,560</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,251,670</u>	<u>-</u>	<u>1,251,670</u>	<u>1,278,210</u>
NET ASSETS		<u>1,251,670</u>	<u>-</u>	<u>1,251,670</u>	<u>1,278,210</u>
FUNDS	10				
Unrestricted funds				1,251,670	1,277,058
Restricted funds				-	1,152
TOTAL FUNDS				<u>1,251,670</u>	<u>1,278,210</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8/8/23 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 2022

BASIS OF PREPARING THE FINANCIAL STATEMENTS

INCOME

EXPENDITURE

TANGIBLE FIXED ASSETS

Fixtures and fittings - 20% on cost

TAXATION

FUND ACCOUNTING

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

2. INVESTMENT INCOME

	2022	2021
	£	£
Other fixed asset invest - FII	(5,833)	10,502
Interest receivable - trading	11	3
	<u>(5,822)</u>	<u>10,505</u>

CHURCHDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 September 2022

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

TRUSTEES' EXPENSES

During the year no expenses were paid to trustees (2021 £23).

4. STAFF COSTS

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

	2022	2021
Employees	<u>6</u>	<u>6</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	104,018	-	104,018
Investment income	<u>10,505</u>	<u>-</u>	<u>10,505</u>
Total	<u>114,523</u>	<u>-</u>	<u>114,523</u>
 EXPENDITURE ON			
Raising funds	81,454	-	81,454
Charitable activities			
Governance costs	<u>7,803</u>	<u>-</u>	<u>7,803</u>
Total	<u>89,257</u>	<u>-</u>	<u>89,257</u>
 NET INCOME	 25,266	 -	 25,266
 RECONCILIATION OF FUNDS			
Total funds brought forward	1,251,792	1,152	1,252,944
 TOTAL FUNDS CARRIED FORWARD	 <u>1,277,058</u>	 <u>1,152</u>	 <u>1,278,210</u>

CHURCHDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 September 2022

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 October 2021	1,120,747	8,175	218,951	1,347,873
Additions	-	-	1,711	1,711
At 30 September 2022	1,120,747	8,175	220,662	1,349,584
DEPRECIATION				
At 1 October 2021	-	545	200,789	201,334
Charge for year	-	545	7,467	8,012
At 30 September 2022	-	1,090	208,256	209,346
NET BOOK VALUE				
At 30 September 2022	1,120,747	7,085	12,406	1,140,238
At 30 September 2021	1,120,747	7,630	18,162	1,146,539

7. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 October 2021	71,111
Revaluations	(5,833)
At 30 September 2022	65,278
NET BOOK VALUE	
At 30 September 2022	65,278
At 30 September 2021	71,111

There were no investment assets outside the UK.

Cost or valuation at 30 September 2022 is represented by:

	Listed investments £
Valuation in 2020	(3,826)
Valuation in 2021	10,330
Valuation in 2022	(5,833)
Cost	64,607
	65,278

CHURCHDOWN COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 September 2022**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	24,679	14,912
Other debtors	-	7,988
Prepayments and accrued income	10,058	146
	<u>34,737</u>	<u>23,046</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	4,908	6,334
Taxation and social security	8,304	11,526
Other creditors	12,621	5,192
	<u>25,833</u>	<u>23,052</u>

10. MOVEMENT IN FUNDS

	At 1/10/21 £	Net movement in funds £	At 30/9/22 £
Unrestricted funds			
General fund	1,278,210	(26,540)	1,251,670
TOTAL FUNDS	<u>1,278,210</u>	<u>(26,540)</u>	<u>1,251,670</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	102,116	(128,656)	(26,540)
TOTAL FUNDS	<u>102,116</u>	<u>(128,656)</u>	<u>(26,540)</u>

Comparatives for movement in funds

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

CHURCHDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 September 2022

10. MOVEMENT IN FUNDS - continued

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

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

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

	At 1/10/20 £	Net movement in funds £	At 30/9/22 £
Unrestricted funds			
General fund	1,251,792	(1,274)	1,250,518
Restricted funds			
Chair Fund	1,152	-	1,152
TOTAL FUNDS	<u>1,252,944</u>	<u>(1,274)</u>	<u>1,251,670</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 £
Unrestricted funds			
General fund	216,639	(217,913)	(1,274)
TOTAL FUNDS	<u>216,639</u>	<u>(217,913)</u>	<u>(1,274)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

