

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024
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 2024

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CHURCHDOWN COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 September 2024

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. 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 Colley
S Loveridge (resigned 1.3.25)
C Jones (resigned 1.3.25)
L Court (resigned 1.3.25)
Ms R Merritt (resigned 22.2.24)
J Richmond (resigned 19.2.24)
J Bees (appointed 3.3.25)
M Bullock (appointed 16.6.25)
C Wicks (appointed 11.6.25)
Miss J Bees (appointed 1.6.25)
Z Mitchell (appointed 1.6.25)
Mrs R Bees (appointed 30.5.25)
G Tarte (appointed 22.10.23) (resigned 30.5.25)
Mrs R Strurt (appointed 1.10.24)
Miss A Wilks (appointed 17.10.24)

Independent Examiner

Mitchell Glanville Limited
41 Rodney Road
Cheltenham
Gloucestershire
GL50 1HX

Approved by order of the board of trustees on 3 July 2025 and signed on its behalf by:

J Bees - Trustee



9/7/25

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 2024.

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

Mitchell Glanville Limited
41 Rodney Road
Cheltenham
Gloucestershire
GL50 1HX

3 July 2025

CHURCHDOWN COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 September 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		141,108	6,226	147,334	122,165
Investment income	2	8,154	-	8,154	4,659
Other income		-	-	-	40,703
Total		149,262	6,226	155,488	167,527
EXPENDITURE ON					
Raising funds		146,297	-	146,297	178,627
Charitable activities					
Governance costs		8,323	-	8,323	6,189
Total		154,620	-	154,620	184,816
NET INCOME/(EXPENDITURE)		(5,358)	6,226	868	(17,289)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,234,381	-	1,234,381	1,251,670
TOTAL FUNDS CARRIED FORWARD		1,229,023	6,226	1,235,249	1,234,381

The notes form part of these financial statements

CHURCHDOWN COMMUNITY ASSOCIATION

BALANCE SHEET
30 September 2024


	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	6	1,241,401	1,953	1,243,354	1,157,946
Investments	7	-	-	-	59,708
		<u>1,241,401</u>	<u>1,953</u>	<u>1,243,354</u>	<u>1,217,654</u>
CURRENT ASSETS					
Debtors	8	23,866	-	23,866	14,121
Cash at bank and in hand		<u>27,306</u>	<u>4,273</u>	<u>31,579</u>	<u>64,303</u>
		51,172	4,273	55,445	78,424
CREDITORS					
Amounts falling due within one year	9	(63,550)	-	(63,550)	(61,697)
NET CURRENT ASSETS		<u>(12,378)</u>	<u>4,273</u>	<u>(8,105)</u>	<u>16,727</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,229,023</u>	<u>6,226</u>	<u>1,235,249</u>	<u>1,234,381</u>
NET ASSETS		<u>1,229,023</u>	<u>6,226</u>	<u>1,235,249</u>	<u>1,234,381</u>
FUNDS	10				
Unrestricted funds				1,229,023	1,234,381
Restricted funds				<u>6,226</u>	<u>-</u>
TOTAL FUNDS				<u>1,235,249</u>	<u>1,234,381</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3 July 2025 and were signed on its behalf by:

J Bees - Trustee

 9/7/25

R Colley - Trustee

 09-07-25

The notes form part of these financial statements

CHURCHDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 30 September 2024**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 10% on cost
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.

HIRE PURCHASE AND LEASING COMMITMENTS

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the period of the lease.

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

	2024	2023
	£	£
Other fixed asset invest - FII	7,429	4,479
Interest receivable - trading	725	180
	<u>8,154</u>	<u>4,659</u>

CHURCHDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 September 2024

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

TRUSTEES' EXPENSES

During the year no expenses were paid to trustees (2023 nil).

4. STAFF COSTS

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

	2024	2023
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	122,165	-	122,165
Investment income	4,659	-	4,659
Other income	40,703	-	40,703
Total	<u>167,527</u>	<u>-</u>	<u>167,527</u>
 EXPENDITURE ON			
Raising funds	178,627	-	178,627
Charitable activities			
Governance costs	6,189	-	6,189
Total	<u>184,816</u>	<u>-</u>	<u>184,816</u>
 NET INCOME/(EXPENDITURE)	 (17,289)	 -	 (17,289)
 RECONCILIATION OF FUNDS			
Total funds brought forward	1,251,670	-	1,251,670
 TOTAL FUNDS CARRIED FORWARD	 <u>1,234,381</u>	 <u>-</u>	 <u>1,234,381</u>

CHURCHDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 September 2024

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 October 2023	1,148,067	8,175	220,662	1,376,904
Additions	89,631	1,736	-	91,367
At 30 September 2024	1,237,698	9,911	220,662	1,468,271
DEPRECIATION				
At 1 October 2023	1,350	1,908	215,700	218,958
Charge for year	1,350	991	3,618	5,959
At 30 September 2024	2,700	2,899	219,318	224,917
NET BOOK VALUE				
At 30 September 2024	1,234,998	7,012	1,344	1,243,354
At 30 September 2023	1,146,717	6,267	4,962	1,157,946

7. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 October 2023	59,708
Disposals	(59,708)
At 30 September 2024	-
NET BOOK VALUE	
At 30 September 2024	-
At 30 September 2023	59,708

There were no investment assets outside the UK.

Cost or valuation at 30 September 2024 is represented by:

	Listed investments £
Valuation in 2020	(3,826)
Valuation in 2021	10,330
Valuation in 2022	(5,833)
Valuation in 2023	4,479
	5,150

CHURCHDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 September 2024

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	17,126	6,244
Other debtors	-	2,539
Prepayments and accrued income	6,249	5,338
Loans	491	-
	<u>23,866</u>	<u>14,121</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	10,009	6,668
Taxation and social security	11,754	13,518
Other creditors	41,787	41,511
	<u>63,550</u>	<u>61,697</u>

10. MOVEMENT IN FUNDS

	At 1/10/23 £	Net movement in funds £	At 30/9/24 £
Unrestricted funds			
General fund	1,234,381	(5,358)	1,229,023
Restricted funds			
Roof Fund	-	6,226	6,226
TOTAL FUNDS	<u>1,234,381</u>	<u>868</u>	<u>1,235,249</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	149,262	(154,620)	(5,358)
Restricted funds			
Roof Fund	6,226	-	6,226
TOTAL FUNDS	<u>155,488</u>	<u>(154,620)</u>	<u>868</u>

Comparatives for movement in funds

	At 1/10/22 £	Net movement in funds £	At 30/9/23 £
Unrestricted funds			
General fund	1,251,670	(17,289)	1,234,381
TOTAL FUNDS	<u>1,251,670</u>	<u>(17,289)</u>	<u>1,234,381</u>

CHURCHDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 September 2024

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	167,527	(184,816)	(17,289)
TOTAL FUNDS	<u>167,527</u>	<u>(184,816)</u>	<u>(17,289)</u>

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

	At 1/10/22 £	Net movement in funds £	At 30/9/24 £
Unrestricted funds			
General fund	1,251,670	(22,647)	1,229,023
Restricted funds			
Roof Fund	-	6,226	6,226
TOTAL FUNDS	<u>1,251,670</u>	<u>(16,421)</u>	<u>1,235,249</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	316,789	(339,436)	(22,647)
Restricted funds			
Roof Fund	6,226	-	6,226
TOTAL FUNDS	<u>323,015</u>	<u>(339,436)</u>	<u>(16,421)</u>

11. RELATED PARTY DISCLOSURES

At the balance sheet date £988.75 was owed to Churchdown Community Centre Social Club, the trading arm of the charity.

CHURCHDOWN COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 September 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,884	1,282
Covenanted Profits from CCASC	-	3,188
Grants	2,883	12,850
Hall Bookings and Rent	120,134	93,402
Roof donations	6,226	-
Skittle alley	2,413	1,905
Miscellaneous income	11,794	9,538
	<hr/>	<hr/>
	147,334	122,165
Investment income		
Other fixed asset invest - FII	7,429	4,479
Interest receivable - trading	725	180
	<hr/>	<hr/>
	8,154	4,659
Other income		
Insurance claim	-	40,703
	<hr/>	<hr/>
Total incoming resources	155,488	167,527
 EXPENDITURE		
Raising donations and legacies		
Wages	62,572	52,456
Pensions	1,577	1,287
Hire of plant and machinery	40	348
Rates and water	6,271	3,472
Insurance	5,651	4,530
Light and heat	35,821	35,208
Telephone	985	1,353
Sundries	2,625	1,910
Office administration costs	3,434	1,866
Cleaning and laundry	3,620	4,003
Performing Rights Society	1,805	1,894
Grounds maintenance & rent	1,041	815
Premises expenses	14,896	59,873
Improvements to property	1,350	1,350
Plant and machinery	991	818
Fixtures and fittings depreciation	3,618	7,444
	<hr/>	<hr/>
	146,297	178,627
Support costs		
Management		
Professional fees	138	2,928
Finance		
Bank charges	1,290	1,184
Governance costs		
Accountancy and legal fees	6,895	2,077
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Total resources expended	154,620	184,816
	<hr/>	<hr/>
Net income/(expenditure)	868	(17,289)
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This page does not form part of the statutory financial statements