

DURSLEY AND DISTRICT COMMUNITY ASSOCIATION

England & Wales · Charity number 267044

Details

Status Registered

Legal form Other

Registered 1974-03-15

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

Contact

Address Dursley Community Centre
Rednock Drive
Dursley
Gloucestershire
GL11 4BX

Phone 01453543355

Activities

Objects: TO PROMOTE THE BENEFIT OF THE INHABITANTS OF DURSLEY AND THE NEIGHBOURHOOD (HEREINAFTER CALLED "THE AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFERT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIA WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING AND CONDITIONS OF LIFE FOR THE SAID INHABITANTS. (FOR FURTHER DETAILS SEE CLAUSE 2 OF CONSTITUTION.)

Activities: The activities of the charity are associated with the provision of a community centre for the benefit of the inhabitants of Dursley Gloucestershire

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** DURSLEY AND NEIGHBOURHOOD
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£103,127	£114,665	-	-
2023-12-31	£33,633	£40,595	-	-
2022-12-31	£26,053	£28,820	-	-
2021-12-31	£28,708	£24,131	-	-
2020-12-31	£27,123	£28,668	-	-

Trustees

Name	Role	Appointed
JOHN ROBERT FRANCIS HUDSON	Chair	2011-03-03
CARA LOUISE ZOGLOWEK		2017-06-28
JANE ANGELA BALL		1992-04-15
PATRICIA EAGLE		2014-04-04
Roger Davis		1972-04-04

DURSLEY AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 267044

Accounts

**Report of the Trustees and
Financial Statements
for the Year Ended 31 December 2024
for
Dursley & District Community Association**

Xeinadin South Wales & West Limited
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

Dursley & District Community Association

**Contents of the Financial Statements
for the Year Ended 31 December 2024**

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Dursley & District Community Association

Report of the Trustees for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The objectives of the association are to provide a Community Centre for the benefit of the inhabitants of Dursley and the surrounding area. In pursuing its objectives, the association has operated the Community Centre for the benefit of a number of local clubs, and received donations, rent and room hire income of £103,126 for the year.

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charities Commission in furthering the aims of the charity.

FINANCIAL REVIEW

The reserves of the Association were £73,182 at 31 December 2024. The reserves are held in order to fund the future activities of the charity. Restricted income funds amounted to £17 at the year end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The Charity is an incorporated association governed by a constitution adopted on 20 March 1989. The charity is operated by a council consisting of honorary officers and representatives of user groups of the Dursley Community Centre.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

267044

Principal address

Rednock Drive
Dursley
Gloucestershire
GL11 4BX

Trustees

J Hudson
Mrs J Ball
R Davis
Mrs C L Zoglowek
Mrs P Eagle

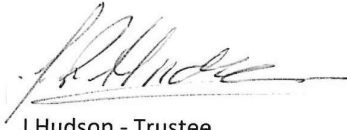
Independent Examiner

Xeinadin South Wales & West Limited
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

Dursley & District Community Association

**Report of the Trustees
for the Year Ended 31 December 2024**

Approved by order of the board of trustees on 22 August 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J Hudson', written over a horizontal line.

J Hudson - Trustee

**Independent Examiner's Report to the Trustees of
Dursley & District Community Association**

Independent examiner's report to the trustees of Dursley & District Community Association

I report to the charity trustees on my examination of the accounts of Dursley & District Community Association (the Trust) for the year ended 31 December 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.

Mr J S Owens - BSc (Hons) FCA

Xeinadin South Wales & West Limited
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

22 August 2025

Dursley & District Community Association

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		30,941	-	30,941	24,606
Charitable activities					
Charitable activities		-	71,753	71,753	9,000
Investment income	2	33	-	33	27
Other income		400	-	400	-
Total		<u>31,374</u>	<u>71,753</u>	<u>103,127</u>	<u>33,633</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>37,439</u>	<u>77,226</u>	<u>114,665</u>	<u>40,595</u>
NET INCOME/(EXPENDITURE)		(6,065)	(5,473)	(11,538)	(6,962)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>77,188</u>	<u>5,490</u>	<u>82,678</u>	<u>89,640</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>71,123</u></u>	<u><u>17</u></u>	<u><u>71,140</u></u>	<u><u>82,678</u></u>

The notes form part of these financial statements

Dursley & District Community Association

**Balance Sheet
31 December 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	6	57,757	17	57,774	56,738
CURRENT ASSETS					
Debtors	7	1,399	-	1,399	3,364
Cash at bank		19,657	-	19,657	35,707
		<u>21,056</u>	-	<u>21,056</u>	39,071
CREDITORS					
Amounts falling due within one year	8	(7,690)	-	(7,690)	(13,131)
NET CURRENT ASSETS		<u>13,366</u>	-	<u>13,366</u>	25,940
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>71,123</u>	17	<u>71,140</u>	82,678
NET ASSETS		<u>71,123</u>	17	<u>71,140</u>	82,678
FUNDS					
Unrestricted funds	9			71,123	77,188
Restricted funds				17	5,490
TOTAL FUNDS				<u>71,140</u>	<u>82,678</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 August 2025 and were signed on its behalf by:


J Hudson - Trustee

The notes form part of these financial statements

Dursley & District Community Association

Notes to the Financial Statements for the Year Ended 31 December 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.

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.

Freehold property	- Land-nil. Buildings-2% reducing balance.
Plant and machinery	- 25% on reducing balance
Computer equipment	- 33% 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.

Grants and donations

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

The grant received from Gloucester County Council towards roof repairs is being amortised at 2% per annum on the reducing balance method. This policy is consistent with the depreciation policy for the buildings and ensures that the grant is recognised in the Statement of Financial Activities so as to match against the depreciation charged each year on the roof repairs.

Dursley & District Community Association

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

2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	33	27
	<u><u>33</u></u>	<u><u>27</u></u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

4. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	29,046	21,359
	<u><u>29,046</u></u>	<u><u>21,359</u></u>

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

	2024	2023
Administration	1	1
Social Club	1	1
	<u><u>2</u></u>	<u><u>2</u></u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	24,606	-	24,606
Charitable activities			
Charitable activities	7,000	2,000	9,000
Investment income	27	-	27
Total	<u><u>31,633</u></u>	<u><u>2,000</u></u>	<u><u>33,633</u></u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	35,177	5,418	40,595

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued				
	Unrestricted fund £	Restricted fund £	Total funds £	
NET INCOME/(EXPENDITURE)	(3,544)	(3,418)	(6,962)	
RECONCILIATION OF FUNDS				
Total funds brought forward	80,732	8,908	89,640	
TOTAL FUNDS CARRIED FORWARD	<u>77,188</u>	<u>5,490</u>	<u>82,678</u>	
6. TANGIBLE FIXED ASSETS				
	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 January 2024	135,205	46,799	657	182,661
Additions	-	3,115	-	3,115
At 31 December 2024	<u>135,205</u>	<u>49,914</u>	<u>657</u>	<u>185,776</u>
DEPRECIATION				
At 1 January 2024	79,886	45,381	656	125,923
Charge for year	1,107	972	-	2,079
At 31 December 2024	<u>80,993</u>	<u>46,353</u>	<u>656</u>	<u>128,002</u>
NET BOOK VALUE				
At 31 December 2024	<u>54,212</u>	<u>3,561</u>	<u>1</u>	<u>57,774</u>
At 31 December 2023	<u>55,319</u>	<u>1,418</u>	<u>1</u>	<u>56,738</u>

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	-	2,043
Prepayments	1,399	1,321
	<u>1,399</u>	<u>3,364</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	104	84
Taxation and social security	(403)	918
Other creditors	7,989	12,129
	<u>7,690</u>	<u>13,131</u>

9. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	77,188	(6,065)	71,123
Restricted funds			
Restricted	5,490	(5,473)	17
TOTAL FUNDS	<u>82,678</u>	<u>(11,538)</u>	<u>71,140</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	31,374	(37,439)	(6,065)
Restricted funds			
Restricted	71,753	(77,226)	(5,473)
TOTAL FUNDS	<u>103,127</u>	<u>(114,665)</u>	<u>(11,538)</u>

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	80,732	(3,544)	77,188
Restricted funds			
Restricted	8,908	(3,418)	5,490
TOTAL FUNDS	<u>89,640</u>	<u>(6,962)</u>	<u>82,678</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,633	(35,177)	(3,544)
Restricted funds			
Restricted	2,000	(5,418)	(3,418)
TOTAL FUNDS	<u>33,633</u>	<u>(40,595)</u>	<u>(6,962)</u>

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	80,732	(9,609)	71,123
Restricted funds			
Restricted	8,908	(8,891)	17
TOTAL FUNDS	<u>89,640</u>	<u>(18,500)</u>	<u>71,140</u>

Dursley & District Community Association

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

9. MOVEMENT IN FUNDS - continued

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	63,007	(72,616)	(9,609)
Restricted funds			
Restricted	73,753	(82,644)	(8,891)
TOTAL FUNDS	<u>136,760</u>	<u>(155,260)</u>	<u>(18,500)</u>

10. RELATED PARTY DISCLOSURES

Dursley and District Community Association rents the club and bar area to Dursley and District Community Association Social Club Limited. The rental charge to the social club for the year was £3,600 (2023 : £3,600).

The Social Club uses staff who are employees of the Community Association. The social club reimbursed the Community Association £15,161 (2023 : £12,847) for the use of staff during the year.

At the year end the Community Association owed the Social Club £2,198 (2023 : (£6,163)).

Dursley & District Community Association

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	20,411	16,938
Subscriptions	171	53
Room hire	10,271	7,525
Amortisation of grant	88	90
	30,941	24,606
Investment income		
Deposit account interest	33	27
Charitable activities		
Grants	71,753	9,000
Other income		
Gain on sale of tangible fixed assets	400	-
	103,127	33,633
EXPENDITURE		
Charitable activities		
Wages	29,046	21,359
Rates and water	426	856
Insurance	1,799	1,655
Light and heat	2,457	2,929
Telephone	763	655
Repairs and renewals	75,599	9,457
Cleaning	826	836
Freehold property	1,106	1,129
Plant and machinery	971	197
	112,993	39,073
Support costs		
Finance		
Bank charges	388	299
Governance costs		
Auditors' remuneration for non audit work	1,284	1,223

This page does not form part of the statutory financial statements

Dursley & District Community Association

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

	2024	2023
	£	£
Total resources expended	<u>114,665</u>	<u>40,595</u>
Net expenditure	<u>(11,538)</u>	<u>(6,962)</u>

This page does not form part of the statutory financial statements

DURSLEY AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 267044

Accounts

REGISTERED CHARITY NUMBER: 267044

**Report of the Trustees and
Financial Statements
for the Year Ended 31 December 2023
for
Dursley & District Community Association**

GCSD Accountants Limited
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

Dursley & District Community Association

**Contents of the Financial Statements
for the Year Ended 31 December 2023**

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Dursley & District Community Association

Report of the Trustees for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The objectives of the association are to provide a Community Centre for the benefit of the inhabitants of Dursley and the surrounding area. In pursuing its objectives, the association has operated the Community Centre for the benefit of a number of local clubs, and received donations, rent and room hire income of £33,633 for the year.

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charities Commission in furthering the aims of the charity.

FINANCIAL REVIEW

The reserves of the Association were £82,678 at 31 December 2023. The reserves are held in order to fund the future activities of the charity. Restricted income funds amounted to £5,490 at the year end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The Charity is an incorporated association governed by a constitution adopted on 20 March 1989. The charity is operated by a council consisting of honorary officers and representatives of user groups of the Dursley Community Centre.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

267044

Principal address

Rednock Drive
Dursley
Gloucestershire
GL11 4BX

Dursley & District Community Association

**Report of the Trustees
for the Year Ended 31 December 2023**

Trustees

J Hudson

Mrs J Ball

R Davis

Mrs C L Zoglowek

Mrs P Eagle

Independent Examiner

GCSD Accountants Limited

701 Stonehouse Park

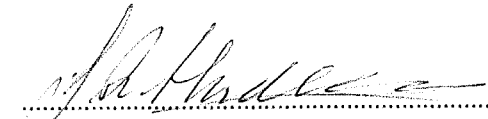
Sperry Way

Stonehouse

Gloucestershire

GL10 3UT

Approved by order of the board of trustees on 25th October 2024 and signed on its behalf by:


.....
J. Hudson - Trustee

**Independent Examiner's Report to the Trustees of
Dursley & District Community Association**

Independent examiner's report to the trustees of Dursley & District Community Association

I report to the charity trustees on my examination of the accounts of Dursley & District Community Association (the Trust) for the year ended 31 December 2023.

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.

Mr G S Hollywell - FMAAT ATT FCCA

GCS D Accountants Limited
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

Date: 23/10/2024

Dursley & District Community Association

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		24,606	-	24,606	26,053
Charitable activities					
Charitable activities		7,000	2,000	9,000	16,100
Investment income	2	27	-	27	6
Total		31,633	2,000	33,633	42,159
EXPENDITURE ON					
Charitable activities					
Charitable activities		35,177	5,418	40,595	28,820
NET INCOME/(EXPENDITURE)		(3,544)	(3,418)	(6,962)	13,339
RECONCILIATION OF FUNDS					
Total funds brought forward		80,732	8,908	89,640	76,301
TOTAL FUNDS CARRIED FORWARD		77,188	5,490	82,678	89,640

The notes form part of these financial statements

Dursley & District Community Association

Balance Sheet
31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	6	56,719	19	56,738	58,064
CURRENT ASSETS					
Debtors	7	3,364	-	3,364	3,289
Cash at bank		30,236	5,471	35,707	42,381
		<u>33,600</u>	<u>5,471</u>	<u>39,071</u>	<u>45,670</u>
CREDITORS					
Amounts falling due within one year	8	(13,131)	-	(13,131)	(14,094)
		<u>20,469</u>	<u>5,471</u>	<u>25,940</u>	<u>31,576</u>
NET CURRENT ASSETS					
		<u>77,188</u>	<u>5,490</u>	<u>82,678</u>	<u>89,640</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>77,188</u>	<u>5,490</u>	<u>82,678</u>	<u>89,640</u>
NET ASSETS					
		<u>77,188</u>	<u>5,490</u>	<u>82,678</u>	<u>89,640</u>
FUNDS					
	9				
Unrestricted funds				77,188	80,732
Restricted funds				5,490	8,908
TOTAL FUNDS					
				<u>82,678</u>	<u>89,640</u>

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


J Hudson - Trustee

The notes form part of these financial statements

Dursley & District Community Association

Notes to the Financial Statements for the Year Ended 31 December 2023

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.

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.

Freehold property	- Land-nil. Buildings-2% reducing balance.
Plant and machinery	- 25% on reducing balance
Computer equipment	- 33% 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.

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Grants and donations

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

The grant received from Gloucester County Council towards roof repairs is being amortised at 2% per annum on the reducing balance method. This policy is consistent with the depreciation policy for the buildings and ensures that the grant is recognised in the Statement of Financial Activities so as to match against the depreciation charged each year on the roof repairs.

2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>27</u>	<u>6</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

4. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	<u>21,359</u>	<u>18,088</u>
	<u>21,359</u>	<u>18,088</u>

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

	2023	2022
Administration	<u>1</u>	<u>1</u>
Social Club	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	26,053	-	26,053
Charitable activities			
Charitable activities	7,000	9,100	16,100
Investment income	<u>6</u>	<u>-</u>	<u>6</u>
Total	<u>33,059</u>	<u>9,100</u>	<u>42,159</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>28,604</u>	<u>216</u>	<u>28,820</u>
NET INCOME	4,455	8,884	13,339

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	76,277	24	76,301
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>80,732</u>	<u>8,908</u>	<u>89,640</u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 January 2023 and 31 December 2023	<u>135,205</u>	<u>46,799</u>	<u>657</u>	<u>182,661</u>
DEPRECIATION				
At 1 January 2023	<u>78,757</u>	<u>45,184</u>	<u>656</u>	<u>124,597</u>
Charge for year	<u>1,129</u>	<u>197</u>	<u>-</u>	<u>1,326</u>
At 31 December 2023	<u>79,886</u>	<u>45,381</u>	<u>656</u>	<u>125,923</u>
NET BOOK VALUE				
At 31 December 2023	<u>55,319</u>	<u>1,418</u>	<u>1</u>	<u>56,738</u>
At 31 December 2022	<u>56,448</u>	<u>1,615</u>	<u>1</u>	<u>58,064</u>

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	2,043	2,043
Prepayments	1,321	1,246
	<u>3,364</u>	<u>3,289</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	84	78
Taxation and social security	918	840
Other creditors	12,129	13,176
	<u>13,131</u>	<u>14,094</u>

9. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	80,732	(3,544)	77,188
Restricted funds			
Restricted	8,908	(3,418)	5,490
	<u>89,640</u>	<u>(6,962)</u>	<u>82,678</u>

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,633	(35,177)	(3,544)
Restricted funds			
Restricted	2,000	(5,418)	(3,418)
TOTAL FUNDS	<u>33,633</u>	<u>(40,595)</u>	<u>(6,962)</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	76,277	4,455	80,732
Restricted funds			
Restricted	24	8,884	8,908
TOTAL FUNDS	<u>76,301</u>	<u>13,339</u>	<u>89,640</u>

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

9. 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	33,059	(28,604)	4,455
Restricted funds			
Restricted	9,100	(216)	8,884
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>42,159</u>	<u>(28,820)</u>	<u>13,339</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	76,277	911	77,188
Restricted funds			
Restricted	24	5,466	5,490
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>76,301</u>	<u>6,377</u>	<u>82,678</u>

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

9. MOVEMENT IN FUNDS - continued

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	64,692	(63,781)	911
Restricted funds			
Restricted	11,100	(5,634)	5,466
TOTAL FUNDS	<u>75,792</u>	<u>(69,415)</u>	<u>6,377</u>

10. RELATED PARTY DISCLOSURES

Dursley and District Community Association rents the club and bar area to Dursley and District Community Association Social Club Limited. The rental charge to the social club for the year was £3,600 (2022 : £3,600).

The Social Club uses staff who are employees of the Community Association. The social club reimbursed the Community Association £12,847 (2022 : £8,953) for the use of staff during the year.

The Social Club made a contribution to the Community Association of £nil in 2023 (2022: £5,000) to go towards running costs.

At the year end the Community Association owed the Social Club £6,163 (2021 : (£6,612)).

Dursley & District Community Association

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	2023	2022
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	16,938	19,652
Subscriptions	53	114
Room hire	7,525	6,195
Amortisation of grant	90	92
	<hr/>	<hr/>
	24,606	26,053
Investment income		
Deposit account interest	27	6
Charitable activities		
Grants	9,000	16,100
	<hr/>	<hr/>
Total incoming resources	33,633	42,159
 EXPENDITURE		
Charitable activities		
Wages	21,359	18,088
Rates and water	856	961
Insurance	1,655	1,503
Light and heat	2,929	1,464
Telephone	655	611
Repairs and renewals	9,457	2,488
Cleaning	836	932
Freehold property	1,129	1,152
Plant and machinery	197	133
	<hr/>	<hr/>
	39,073	27,332
Support costs		

This page does not form part of the statutory financial statements

Dursley & District Community Association

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	2023	2022
	£	£
Support costs		
Finance		
Bank charges	299	332
Governance costs		
Auditors' remuneration for non audit work	1,223	1,156
Total resources expended	40,595	28,820
Net (expenditure)/income	(6,962)	13,339

This page does not form part of the statutory financial statements

DURSLEY AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 267044

Accounts

**Report of the Trustees and
Financial Statements
for the Year Ended 31 December 2022
for
Dursley & District Community Association**

GCSD Accountants Limited
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

Dursley & District Community Association

**Contents of the Financial Statements
for the Year Ended 31 December 2022**

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Dursley & District Community Association

Report of the Trustees for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The objectives of the association are to provide a Community Centre for the benefit of the inhabitants of Dursley and the surrounding area. In pursuing its objectives, the association has operated the Community Centre for the benefit of a number of local clubs, and received donations, rent and room hire income of £42,061 for the year.

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charities Commission in furthering the aims of the charity.

FINANCIAL REVIEW

The reserves of the Association were £89,640 at 31 December 2022. The reserves are held in order to fund the future activities of the charity. Restricted income funds amounted to £8,908 at the year end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The Charity is an incorporated association governed by a constitution adopted on 20 March 1989. The charity is operated by a council consisting of honorary officers and representatives of user groups of the Dursley Community Centre.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

267044

Principal address

Rednock Drive
Dursley
Gloucestershire
GL11 4BX

Trustees

J Hudson
Mrs J Ball
R Davis
Mrs C L Zoglowek
Mrs P Eagle

Dursley & District Community Association

**Report of the Trustees
for the Year Ended 31 December 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

GCSD Accountants Limited
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

Approved by order of the board of trustees on 23 September 2023 and signed on its behalf by:

J Hudson - Trustee

**Independent Examiner's Report to the Trustees of
Dursley & District Community Association**

Independent examiner's report to the trustees of Dursley & District Community Association

I report to the charity trustees on my examination of the accounts of Dursley & District Community Association (the Trust) for the year ended 31 December 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.

Mr G S Hollywell - FMAAT ATT FCCA

GCS D Accountants Limited
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

23 September 2023

Dursley & District Community Association

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		26,053	-	26,053	16,595
Charitable activities					
Charitable activities		7,000	9,100	16,100	12,113
Investment income	2	6	-	6	-
Total		<u>33,059</u>	<u>9,100</u>	<u>42,159</u>	<u>28,708</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>28,604</u>	<u>216</u>	<u>28,820</u>	<u>24,131</u>
NET INCOME		4,455	8,884	13,339	4,577
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>76,277</u>	<u>24</u>	<u>76,301</u>	<u>71,724</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>80,732</u></u>	<u><u>8,908</u></u>	<u><u>89,640</u></u>	<u><u>76,301</u></u>

The notes form part of these financial statements

Dursley & District Community Association

**Balance Sheet
31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	6	58,043	21	58,064	59,350
CURRENT ASSETS					
Debtors	7	3,289	-	3,289	1,149
Cash at bank		33,494	8,887	42,381	29,291
		<u>36,783</u>	<u>8,887</u>	<u>45,670</u>	<u>30,440</u>
CREDITORS					
Amounts falling due within one year	8	(14,094)	-	(14,094)	(13,489)
		<u>22,689</u>	<u>8,887</u>	<u>31,576</u>	<u>16,951</u>
NET CURRENT ASSETS					
		<u>80,732</u>	<u>8,908</u>	<u>89,640</u>	<u>76,301</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>80,732</u>	<u>8,908</u>	<u>89,640</u>	<u>76,301</u>
NET ASSETS					
		<u>80,732</u>	<u>8,908</u>	<u>89,640</u>	<u>76,301</u>
FUNDS					
	10			80,732	76,277
Unrestricted funds				8,908	24
Restricted funds				<u>89,640</u>	<u>76,301</u>
TOTAL FUNDS					
				<u>89,640</u>	<u>76,301</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 September 2023 and were signed on its behalf by:

J Hudson - Trustee

The notes form part of these financial statements

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

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.

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.

Freehold property	- Land-nil. Buildings-2% reducing balance.
Plant and machinery	- 25% on reducing balance
Computer equipment	- 33% 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.

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES - continued

Grants and donations

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

The grant received from Gloucester County Council towards roof repairs is being amortised at 2% per annum on the reducing balance method. This policy is consistent with the depreciation policy for the buildings and ensures that the grant is recognised in the Statement of Financial Activities so as to match against the depreciation charged each year on the roof repairs.

2. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	6	-
	<u>6</u>	<u>-</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

4. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	18,088	15,923
	<u>18,088</u>	<u>15,923</u>

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

	2022	2021
Administration	1	1
Social Club	1	1
	<u>2</u>	<u>2</u>

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

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	16,595	-	16,595
Charitable activities			
Charitable activities	12,113	-	12,113
Total	<u>28,708</u>	<u>-</u>	<u>28,708</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	24,129	2	24,131
NET INCOME/(EXPENDITURE)	4,579	(2)	4,577
RECONCILIATION OF FUNDS			
Total funds brought forward	71,698	26	71,724
TOTAL FUNDS CARRIED FORWARD	<u>76,277</u>	<u>24</u>	<u>76,301</u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 January 2022 and 31 December 2022	135,205	46,799	657	182,661
DEPRECIATION				
At 1 January 2022	77,605	45,050	656	123,311
Charge for year	1,152	134	-	1,286
At 31 December 2022	78,757	45,184	656	124,597
NET BOOK VALUE				
At 31 December 2022	56,448	1,615	1	58,064
At 31 December 2021	57,600	1,749	1	59,350

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	2,043	-
Prepayments	1,246	1,149
	<u>3,289</u>	<u>1,149</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	78	72
Taxation and social security	840	-
Other creditors	13,176	13,417
	<u>14,094</u>	<u>13,489</u>

9. LOANS

An analysis of the maturity of loans is given below:

	2022 £	2021 £
Amounts falling due within one year on demand:		
Other loans	-	400
	<u>-</u>	<u>400</u>

10. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	76,277	4,455	80,732
Restricted funds			
Restricted	24	8,884	8,908
	<u>76,301</u>	<u>13,339</u>	<u>89,640</u>
TOTAL FUNDS	<u>76,301</u>	<u>13,339</u>	<u>89,640</u>

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,059	(28,604)	4,455
Restricted funds			
Restricted	9,100	(216)	8,884
TOTAL FUNDS	<u>42,159</u>	<u>(28,820)</u>	<u>13,339</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	71,698	4,579	76,277
Restricted funds			
Restricted	26	(2)	24
TOTAL FUNDS	<u>71,724</u>	<u>4,577</u>	<u>76,301</u>

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 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	28,708	(24,129)	4,579
Restricted funds			
Restricted	-	(2)	(2)
TOTAL FUNDS	<u>28,708</u>	<u>(24,131)</u>	<u>4,577</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	71,698	9,034	80,732
Restricted funds			
Restricted	26	8,882	8,908
TOTAL FUNDS	<u>71,724</u>	<u>17,916</u>	<u>89,640</u>

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

10. MOVEMENT IN FUNDS - continued

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	61,767	(52,733)	9,034
Restricted funds			
Restricted	9,100	(218)	8,882
TOTAL FUNDS	<u>70,867</u>	<u>(52,951)</u>	<u>17,916</u>

11. RELATED PARTY DISCLOSURES

Dursley and District Community Association rents the club and bar area to Dursley and District Community Association Social Club Limited. The rental charge to the social club for the year was £3,600 (2021 : £3,600).

The Social Club uses staff who are employees of the Community Association. The social club reimbursed the Community Association £8,953 (2021 : £4,576) for the use of staff during the year.

The Social Club made a contribution to the Community Association of £5,000 (2021: nil) to go towards running costs.

At the year end the Community Association owed the Social Club £6,612 (2021 : (£7,144)).

Dursley & District Community Association

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	19,652	8,790
Subscriptions	114	-
Room hire	6,195	7,711
Amortisation of grant	92	94
	<u>26,053</u>	<u>16,595</u>
Investment income		
Deposit account interest	6	-
Charitable activities		
Grants	16,100	12,113
	<u>42,159</u>	<u>28,708</u>
Total incoming resources		
EXPENDITURE		
Charitable activities		
Wages	18,088	15,923
Rates and water	961	398
Insurance	1,503	1,280
Light and heat	1,464	233
Telephone	611	523
Postage and stationery	-	10
Repairs and renewals	2,488	2,474
Cleaning	932	571
Other	-	7
Freehold property	1,152	1,176
Plant and machinery	133	285
	<u>27,332</u>	<u>22,880</u>
Support costs		
Finance		
Bank charges	332	171

This page does not form part of the statutory financial statements

Dursley & District Community Association

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2022**

	2022	2021
	£	£
Finance		
Governance costs		
Auditors' remuneration for non audit work	1,156	1,080
	<hr/>	<hr/>
Total resources expended	28,820	24,131
	<hr/>	<hr/>
Net income	13,339	4,577
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

DURSLEY AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 267044

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2021
for
Dursley & District Community Association**

GCS D Accountants Limited
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

Dursley & District Community Association

**Contents of the Financial Statements
for the Year Ended 31 December 2021**

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Dursley & District Community Association

Report of the Trustees for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The objectives of the association are to provide a Community Centre for the benefit of the inhabitants of Dursley and the surrounding area. In pursuing its objectives, the association has operated the Community Centre for the benefit of a number of local clubs, and received donations, rent and room hire income of £16,500 for the year.

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charities Commission in furthering the aims of the charity.

FINANCIAL REVIEW

The reserves of the Association were £76,301 at 31 December 2021. The reserves are held in order to fund the future activities of the charity. Restricted income funds amounted to £24 at the year end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The Charity is an incorporated association governed by a constitution adopted on 20 March 1989. The charity is operated by a council consisting of honorary officers and representatives of user groups of the Dursley Community Centre.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

267044

Principal address

Rednock Drive
Dursley
Gloucestershire
GL11 4BX

Trustees

J Hudson
Mrs J Ball
R Davis
Mrs C L Zoglowek
Mrs P Eagle

Dursley & District Community Association

Report of the Trustees
for the Year Ended 31 December 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

GCSD Accountants Limited
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

Approved by order of the board of trustees on 25th SEPTEMBER 2022 and signed on its behalf by:


.....
Hudson - Trustee

**Independent Examiner's Report to the Trustees of
Dursley & District Community Association**

Independent examiner's report to the trustees of Dursley & District Community Association

I report to the charity trustees on my examination of the accounts of Dursley & District Community Association (the Trust) for the year ended 31 December 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').

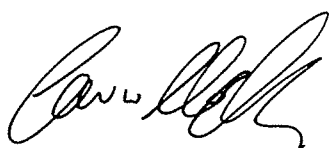
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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.



Gavin Hollywell
FMAAT ATT FCCA
GCSD Accountants Limited
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

Date: 21-09-2022.....

Dursley & District Community Association

**Statement of Financial Activities
for the Year Ended 31 December 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		16,595	-	16,595	9,952
Charitable activities					
Charitable activities		12,113	-	12,113	17,169
Investment income	2	-	-	-	2
Total		<u>28,708</u>	<u>-</u>	<u>28,708</u>	<u>27,123</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		24,129	2	24,131	28,668
NET INCOME/(EXPENDITURE)		4,579	(2)	4,577	(1,545)
RECONCILIATION OF FUNDS					
Total funds brought forward		71,698	26	71,724	73,269
TOTAL FUNDS CARRIED FORWARD		<u><u>76,277</u></u>	<u><u>24</u></u>	<u><u>76,301</u></u>	<u><u>71,724</u></u>

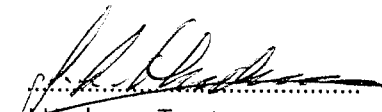
The notes form part of these financial statements

Dursley & District Community Association

**Balance Sheet
31 December 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	6	59,326	24	59,350	60,811
CURRENT ASSETS					
Debtors	7	1,149	-	1,149	3,596
Cash at bank		29,291	-	29,291	14,690
		<u>30,440</u>	<u>-</u>	<u>30,440</u>	<u>18,286</u>
CREDITORS					
Amounts falling due within one year	8	(13,489)	-	(13,489)	(7,373)
		<u>16,951</u>	<u>-</u>	<u>16,951</u>	<u>10,913</u>
NET CURRENT ASSETS					
		<u>76,277</u>	<u>24</u>	<u>76,301</u>	<u>71,724</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>76,277</u>	<u>24</u>	<u>76,301</u>	<u>71,724</u>
NET ASSETS					
		<u>76,277</u>	<u>24</u>	<u>76,301</u>	<u>71,724</u>
FUNDS					
	10				
Unrestricted funds				76,277	71,698
Restricted funds				24	26
TOTAL FUNDS					
				<u>76,301</u>	<u>71,724</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25/12/2022 and were signed on its behalf by:


J Hudson - Trustee

The notes form part of these financial statements

Dursley & District Community Association

Notes to the Financial Statements for the Year Ended 31 December 2021

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.

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.

Freehold property	- Land-nil. Buildings-2% reducing balance.
Plant and machinery	- 25% on reducing balance
Computer equipment	- 33% 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.

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES - continued

Grants and donations

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

The grant received from Gloucester County Council towards roof repairs is being amortised at 2% per annum on the reducing balance method. This policy is consistent with the depreciation policy for the buildings and ensures that the grant is recognised in the Statement of Financial Activities so as to match against the depreciation charged each year on the roof repairs.

2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	-	2
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

4. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	15,923	15,358
	<u> </u>	<u> </u>
	<u>15,923</u>	<u>15,358</u>

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

	2021	2020
Administration	1	1
Social Club	1	2
	<u> </u>	<u> </u>
	<u>2</u>	<u>3</u>

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

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,952	-	9,952
Charitable activities			
Charitable activities	17,169	-	17,169
Investment income	2	-	2
Total	<u>27,123</u>	<u>-</u>	<u>27,123</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	28,665	3	28,668
NET INCOME/(EXPENDITURE)	(1,542)	(3)	(1,545)
RECONCILIATION OF FUNDS			
Total funds brought forward	73,240	29	73,269
TOTAL FUNDS CARRIED FORWARD	<u>71,698</u>	<u>26</u>	<u>71,724</u>

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 January 2021 and 31 December 2021	135,205	46,799	657	182,661
DEPRECIATION				
At 1 January 2021	76,430	44,764	656	121,850
Charge for year	1,175	286	-	1,461
At 31 December 2021	77,605	45,050	656	123,311
NET BOOK VALUE				
At 31 December 2021	57,600	1,749	1	59,350
At 31 December 2020	58,775	2,035	1	60,811

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Social club loan	-	1,558
Prepayments	1,149	2,038
	1,149	3,596

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	72	609
Taxation and social security	-	457
Other creditors	13,417	6,307
	<u>13,489</u>	<u>7,373</u>

9. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>400</u>	<u>400</u>

10. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	71,698	4,579	76,277
Restricted funds			
Restricted	26	(2)	24
TOTAL FUNDS	<u>71,724</u>	<u>4,577</u>	<u>76,301</u>

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	28,708	(24,129)	4,579
Restricted funds			
Restricted	-	(2)	(2)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>28,708</u>	<u>(24,131)</u>	<u>4,577</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	73,240	(1,542)	71,698
Restricted funds			
Restricted	29	(3)	26
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>73,269</u>	<u>(1,545)</u>	<u>71,724</u>

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

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	27,123	(28,665)	(1,542)
Restricted funds			
Restricted	-	(3)	(3)
	<u>27,123</u>	<u>(28,668)</u>	<u>(1,545)</u>
TOTAL FUNDS	<u>27,123</u>	<u>(28,668)</u>	<u>(1,545)</u>

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	73,240	3,037	76,277
Restricted funds			
Restricted	29	(5)	24
	<u>73,269</u>	<u>3,032</u>	<u>76,301</u>
TOTAL FUNDS	<u>73,269</u>	<u>3,032</u>	<u>76,301</u>

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

10. MOVEMENT IN FUNDS - continued

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	55,831	(52,794)	3,037
Restricted funds			
Restricted	-	(5)	(5)
TOTAL FUNDS	<u>55,831</u>	<u>(52,799)</u>	<u>3,032</u>

11. RELATED PARTY DISCLOSURES

Dursley and District Community Association rents the club and bar area to Dursley and District Community Association Social Club Limited. The rental charge to the social club for the year was £3,600 (2020 : £2,100).

The Social Club uses staff who are employees of the Community Association. The social club reimbursed the Community Association £4,576 (2020 : £ 778) for the use of staff during the year.

At the year end the Community Association owed the Social Club £7,144 (2020 : (£1,558)).

Dursley & District Community Association

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	8,790	3,277
Subscriptions	-	37
Room hire	7,711	6,542
Amortisation of grant	94	96
	<hr/>	<hr/>
	16,595	9,952
Investment income		
Deposit account interest	-	2
Charitable activities		
Grants	12,113	17,169
	<hr/>	<hr/>
Total incoming resources	28,708	27,123
EXPENDITURE		
Charitable activities		
Wages	15,923	15,358
Rates and water	398	851
Insurance	1,280	1,182
Light and heat	233	1,438
Telephone	523	740
Postage and stationery	10	26
Repairs and renewals	2,474	5,262
Cleaning	571	923
Interest payable	-	200
Other	7	-
Freehold property	1,176	1,199
Plant and machinery	285	348
	<hr/>	<hr/>
	22,880	27,527
Support costs		

This page does not form part of the statutory financial statements

Dursley & District Community Association

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	2021	2020
	£	£
Support costs		
Finance		
Bank charges	171	121
Governance costs		
Auditors' remuneration for non audit work	1,080	1,020
Total resources expended	<u>24,131</u>	<u>28,668</u>
Net income/(expenditure)	<u>4,577</u>	<u>(1,545)</u>

This page does not form part of the statutory financial statements

DURSLEY AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 267044

Accounts

REGISTERED CHARITY NUMBER: 267044

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2020
for
Dursley & District Community Association**

GCSD Accountants Limited
Chartered Accountants
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

Dursley & District Community Association

**Contents of the Financial Statements
for the Year Ended 31 December 2020**

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Dursley & District Community Association

Report of the Trustees for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The objectives of the association are to provide a Community Centre for the benefit of the inhabitants of Dursley and the surrounding area. In pursuing its objectives, the association has operated the Community Centre for the benefit of a number of local clubs, and received donations, rent and room hire income of £9,821 for the year.

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charities Commission in furthering the aims of the charity.

FINANCIAL REVIEW

The reserves of the Association were £71,724 at 31 December 2020. The reserves are held in order to fund the future activities of the charity. Restricted income funds amounted to £26 at the year end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The Charity is an incorporated association governed by a constitution adopted on 20 March 1989. The charity is operated by a council consisting of honorary officers and representatives of user groups of the Dursley Community Centre.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

267044

Principal address

Rednock Drive
Dursley
Gloucestershire
GL11 4BX

Trustees

J Hudson
Mrs J Ball
R Davis
Mrs C L Zoglowek
Mrs P Eagle (appointed 1.1.20)

Dursley & District Community Association

Report of the Trustees
for the Year Ended 31 December 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

GCSA Accountants Limited
Chartered Accountants
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

Approved by order of the board of trustees on 24/09/2021 and signed on its behalf by:


.....
J Hudson - Trustee

**Independent Examiner's Report to the Trustees of
Dursley & District Community Association**

Independent examiner's report to the trustees of Dursley & District Community Association

I report to the charity trustees on my examination of the accounts of Dursley & District Community Association (the Trust) for the year ended 31 December 2020.

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.



Gavin Hollywell
FMAAT ATT FCCA
GCSD Accountants Limited
Chartered Accountants
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

Date: ~~27-09-2021~~ 2021

Dursley & District Community Association

**Statement of Financial Activities
for the Year Ended 31 December 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		9,952	-	9,952	37,071
Charitable activities					
Charitable activities		17,169	-	17,169	-
Investment income	2	2	-	2	3
Total		<u>27,123</u>	<u>-</u>	<u>27,123</u>	<u>37,074</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		28,665	3	28,668	41,182
NET INCOME/(EXPENDITURE)		<u>(1,542)</u>	<u>(3)</u>	<u>(1,545)</u>	<u>(4,108)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		73,240	29	73,269	77,377
TOTAL FUNDS CARRIED FORWARD		<u><u>71,698</u></u>	<u><u>26</u></u>	<u><u>71,724</u></u>	<u><u>73,269</u></u>

The notes form part of these financial statements

Dursley & District Community Association

**Balance Sheet
31 December 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	6	60,785	26	60,811	62,359
CURRENT ASSETS					
Debtors	7	3,596	-	3,596	6,689
Cash at bank		14,690	-	14,690	11,948
		18,286	-	18,286	18,637
CREDITORS					
Amounts falling due within one year	8	(7,373)	-	(7,373)	(7,727)
		10,913	-	10,913	10,910
NET CURRENT ASSETS					
		71,698	26	71,724	73,269
TOTAL ASSETS LESS CURRENT LIABILITIES					
		71,698	26	71,724	73,269
NET ASSETS					
		71,698	26	71,724	73,269
FUNDS					
	10			71,698	73,240
Unrestricted funds				26	29
Restricted funds				71,724	73,269
TOTAL FUNDS					
				71,724	73,269

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


.....
J Hudson - Trustee

Dursley & District Community Association

Notes to the Financial Statements for the Year Ended 31 December 2020

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.

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.

Freehold property	- Land-nil. Buildings-2% reducing balance.
Plant and machinery	- 25% on reducing balance
Computer equipment	- 33% 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.

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES - continued

Grants and donations

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

The grant received from Gloucester County Council towards roof repairs is being amortised at 2% per annum on the reducing balance method. This policy is consistent with the depreciation policy for the buildings and ensures that the grant is recognised in the Statement of Financial Activities so as to match against the depreciation charged each year on the roof repairs.

2. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	2	3
	<u>2</u>	<u>3</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

4. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	15,358	18,818
	<u>15,358</u>	<u>18,818</u>

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

	2020	2019
Administration	1	1
Social Club	2	3
	<u>3</u>	<u>4</u>

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

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	37,071	-	37,071
Investment income	3	-	3
Total	37,074	-	37,074
EXPENDITURE ON			
Charitable activities			
Charitable activities	31,679	9,503	41,182
NET INCOME/(EXPENDITURE)	5,395	(9,503)	(4,108)
RECONCILIATION OF FUNDS			
Total funds brought forward	67,845	9,532	77,377
TOTAL FUNDS CARRIED FORWARD	73,240	29	73,269

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 January 2020 and 31 December 2020	135,205	46,799	657	182,661
DEPRECIATION				
At 1 January 2020	75,230	44,416	656	120,302
Charge for year	1,200	348	-	1,548
At 31 December 2020	76,430	44,764	656	121,850
NET BOOK VALUE				
At 31 December 2020	58,775	2,035	1	60,811
At 31 December 2019	59,975	2,383	1	62,359

Dursley & District Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Social club loan	1,558	5,542
Prepayments	2,038	1,147
	<u>3,596</u>	<u>6,689</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	609	749
Taxation and social security	457	624
Other creditors	6,307	6,354
	<u>7,373</u>	<u>7,727</u>

9. LOANS

An analysis of the maturity of loans is given below:

	2020	2019
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>400</u>	<u>400</u>

10. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	73,240	(1,542)	71,698
Restricted funds			
Restricted	29	(3)	26
	<u>73,269</u>	<u>(1,545)</u>	<u>71,724</u>

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,123	(28,665)	(1,542)
Restricted funds			
Restricted	-	(3)	(3)
TOTAL FUNDS	<u>27,123</u>	<u>(28,668)</u>	<u>(1,545)</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	67,845	5,395	73,240
Restricted funds			
Restricted	9,532	(9,503)	29
TOTAL FUNDS	<u>77,377</u>	<u>(4,108)</u>	<u>73,269</u>

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

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	37,074	(31,679)	5,395
Restricted funds			
Restricted	-	(9,503)	(9,503)
TOTAL FUNDS	<u>37,074</u>	<u>(41,182)</u>	<u>(4,108)</u>

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	67,845	3,853	71,698
Restricted funds			
Restricted	9,532	(9,506)	26
TOTAL FUNDS	<u>77,377</u>	<u>(5,653)</u>	<u>71,724</u>

Dursley & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

10. MOVEMENT IN FUNDS - continued

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	64,197	(60,344)	3,853
Restricted funds			
Restricted	-	(9,506)	(9,506)
TOTAL FUNDS	<u>64,197</u>	<u>(69,850)</u>	<u>(5,653)</u>

11. RELATED PARTY DISCLOSURES

Dursley and District Community Association rents the club and bar area to Dursley and District Community Association Social Club Limited. The rental charge to the social club for the year was £2,100 (2019 : £3,600).

The Social Club uses staff who are employees of the Community Association. The social club reimbursed the Community Association £778 (2019 : £ 10,588) for the use of staff during the year.

At the year end the Social Club owed the Community Association £1,558 (2019 : £5,542).

Dursley & District Community Association

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2020**

	2020	2019
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,279	19,926
Subscriptions	35	242
Room hire	6,542	16,805
Amortisation of grant	96	98
	9,952	37,071
Investment income		
Deposit account interest	2	3
Charitable activities		
Grants	17,169	-
	27,123	37,074
EXPENDITURE		
Charitable activities		
Wages	15,358	18,818
Rates and water	851	1,225
Insurance	1,182	1,119
Light and heat	1,438	1,967
Telephone	740	1,021
Postage and stationery	26	89
Repairs and renewals	5,262	12,598
Cleaning	923	1,420
Interest payable	200	200
Freehold property	1,199	1,224
Plant and machinery	348	428
	27,527	40,109
Support costs		
Finance		
Bank charges	121	53

This page does not form part of the statutory financial statements

Dursley & District Community Association

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2020**

	2020	2019
	£	£
Finance		
Governance costs		
Auditors' remuneration for non audit work	1,020	1,020
	<u> </u>	<u> </u>
Total resources expended	28,668	41,182
	<u> </u>	<u> </u>
Net expenditure	<u><u>(1,545)</u></u>	<u><u>(4,108)</u></u>

This page does not form part of the statutory financial statements