

Report of the Trustees and
Financial Statements for the Year Ended 30 November 2022
for
Berinsfield Community Association

Westell Accountants
3 Bradfield Court
Drayton Mill, Milton Road
Drayton
Abingdon
Oxfordshire
OX14 4EF

Berinsfield Community Association

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for the Year Ended 30 November 2022

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Berinsfield Community Association

Report of the Trustees
for the Year Ended 30 November 2022

The trustees present their report with the financial statements of the charity for the year ended 30 November 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

267914

Principal address

Green Furlong
Berinsfield
Wallingford
Oxfordshire
OX10 7NR

Trustees

D Greenaway
D M Ingram (appointed 29.7.22)

Independent Examiner

Westell Accountants
3 Bradfield Court
Drayton Mill, Milton Road
Drayton
Abingdon
Oxfordshire
OX14 4EF

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

.....
Trustee

Independent Examiner's Report to the Trustees of
Berinsfield Community Association

Independent examiner's report to the trustees of Berinsfield Community Association

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

M J Griffiths
Westell Accountants
3 Bradfield Court
Drayton Mill, Milton Road
Drayton
Abingdon
Oxfordshire
OX14 4EF

Date:

Berinsfield Community Association

Statement of Financial Activities
for the Year Ended 30 November 2022

		30.11.22 Unrestricted fund £	30.11.21 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		8,951	4,792
Other trading activities	2	10,749	3,521
Investment income	3	6,014	5
Other income		19,001	10,708
Total		<u>44,715</u>	<u>19,026</u>
 EXPENDITURE ON			
Raising funds		19,294	43,606
		<u> </u>	<u> </u>
 NET INCOME/(EXPENDITURE)		25,421	(24,580)
 RECONCILIATION OF FUNDS			
Total funds brought forward		212,919	237,499
		<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u><u>238,340</u></u>	<u><u>212,919</u></u>

The notes form part of these financial statements

Berinsfield Community Association

Balance Sheet

30 November 2022

	Notes	30.11.22 Unrestricted fund £	30.11.21 Total funds £
FIXED ASSETS			
Tangible assets	7	156,617	158,925
CURRENT ASSETS			
Debtors	8	-	195
Cash at bank and in hand		82,168	53,832
		<hr/> 82,168	<hr/> 54,027
CREDITORS			
Amounts falling due within one year	9	(445)	(33)
		<hr/>	<hr/>
NET CURRENT ASSETS		<hr/> 81,723	<hr/> 53,994
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 238,340	<hr/> 212,919
NET ASSETS		<hr/> 238,340	<hr/> 212,919
FUNDS	10	<hr/> 238,340	<hr/> 212,919
Unrestricted funds		<hr/> 238,340	<hr/> 212,919
TOTAL FUNDS		<hr/> 238,340	<hr/> 212,919

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

.....
Trustee

.....
Trustee

The notes form part of these financial statements

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	- at variable rates on reducing balance
Plant and machinery	- 20% on reducing balance

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.

2. OTHER TRADING ACTIVITIES

	30.11.22	30.11.21
	£	£
Entertainment & shows	1,256	29
Bingo & draw takings	9,493	3,492
	<hr/>	<hr/>
	10,749	3,521
	<hr/>	<hr/>

3. INVESTMENT INCOME

	30.11.22	30.11.21
	£	£
Rents received	6,000	-
Deposit account interest	14	5
	<u>6,014</u>	<u>5</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2022 nor for the year ended 30 November 2021.

5. STAFF COSTS

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

	30.11.22	30.11.21
	5	5
Committee members	<u>5</u>	<u>5</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	4,792
Other trading activities	3,521
Investment income	5
Other income	10,708
Total	<u>19,026</u>
EXPENDITURE ON	
Raising funds	43,606
NET INCOME/(EXPENDITURE)	<u>(24,580)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	237,499
TOTAL FUNDS CARRIED FORWARD	<u>212,919</u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Trophies £	Totals £
COST				
At 1 December 2021	296,830	113,061	1,103	410,994
Additions	-	1,288	-	1,288
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 November 2022	296,830	114,349	1,103	412,282
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 December 2021	140,664	111,405	-	252,069
Charge for year	3,123	473	-	3,596
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 November 2022	143,787	111,878	-	255,665
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 30 November 2022	153,043	2,471	1,103	156,617
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 November 2021	156,166	1,656	1,103	158,925
	<hr/>	<hr/>	<hr/>	<hr/>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.22 £	30.11.21 £
Other debtors	-	195
	<hr/>	<hr/>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.22 £	30.11.21 £
Trade creditors	32	33
Other creditors	413	-
	<hr/>	<hr/>
	445	33
	<hr/>	<hr/>

10. MOVEMENT IN FUNDS

	At 1.12.21 £	Net movement in funds £	At 30.11.22 £
Unrestricted funds			
General fund	212,919	25,421	238,340
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	212,919	25,421	238,340
	<hr/>	<hr/>	<hr/>

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	44,715	(19,294)	25,421
TOTAL FUNDS	<u>44,715</u>	<u>(19,294)</u>	<u>25,421</u>

Comparatives for movement in funds

	At 1.12.20 £	Net movement in funds £	At 30.11.21 £
Unrestricted funds			
General fund	237,499	(24,580)	212,919
TOTAL FUNDS	<u>237,499</u>	<u>(24,580)</u>	<u>212,919</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,026	(43,606)	(24,580)
TOTAL FUNDS	<u>19,026</u>	<u>(43,606)</u>	<u>(24,580)</u>

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

	At 1.12.20 £	Net movement in funds £	At 30.11.22 £
Unrestricted funds			
General fund	237,499	841	238,340
TOTAL FUNDS	<u>237,499</u>	<u>841</u>	<u>238,340</u>

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	63,741	(62,900)	841
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>63,741</u>	<u>(62,900)</u>	<u>841</u>

11. RELATED PARTY DISCLOSURES

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

Berinsfield Community Association

Detailed Statement of Financial Activities
for the Year Ended 30 November 2022

	30.11.22 £	30.11.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,357	325
Subscriptions	3,299	2,180
Hall fees	2,760	1,817
Machine takings etc	1,535	470
	<hr/>	<hr/>
	8,951	4,792
Other trading activities		
Entertainment & shows	1,256	29
Bingo & draw takings	9,493	3,492
	<hr/>	<hr/>
	10,749	3,521
Investment income		
Rents received	6,000	-
Deposit account interest	14	5
	<hr/>	<hr/>
	6,014	5
Other income		
Covid support grant	19,001	10,708
	<hr/>	<hr/>
Total incoming resources	44,715	19,026
EXPENDITURE		
Raising donations and legacies		
Entertainment and sports	4,682	1,487
Support costs		
Management		
Wages	3,500	2,000
Rates and water	706	5,603
Repairs to property	2,599	27,707
Postage and stationery	483	86
Sundries	168	156
Cleaning	2,720	2,137
	<hr/>	<hr/>
	10,176	37,689
Other		
Freehold property	3,123	3,187
Plant and machinery	473	403
	<hr/>	<hr/>
	3,596	3,590
Governance costs		
Accountancy and legal fees	840	840

This page does not form part of the statutory financial statements

Berinsfield Community Association

Detailed Statement of Financial Activities
for the Year Ended 30 November 2022

	30.11.22 £	30.11.21 £
Total resources expended	19,294	43,606
Net income/(expenditure)	<u>25,421</u>	<u>(24,580)</u>