

Report of the Trustees and
Financial Statements for the Year Ended 30 November 2023
for
Berinsfield Community Association

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

Contents of the Financial Statements
for the year ended 30 November 2023

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10 to 11

Berinsfield Community Association

Report of the Trustees
for the year ended 30 November 2023

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

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

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 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.

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 2023

		30.11.23 Unrestricted fund £	30.11.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		9,658	8,951
Other trading activities	2	10,071	10,749
Investment income	3	12,386	6,014
Other income		3,824	19,001
Total		<u>35,939</u>	<u>44,715</u>
 EXPENDITURE ON			
Raising funds		44,674	19,294
 NET INCOME/(EXPENDITURE)		 (8,735)	 25,421
 RECONCILIATION OF FUNDS			
Total funds brought forward		238,340	212,919
 TOTAL FUNDS CARRIED FORWARD		 <u>229,605</u>	 <u>238,340</u>

The notes form part of these financial statements

Berinsfield Community Association

Balance Sheet

30 November 2023

	Notes	30.11.23 Unrestricted fund £	30.11.22 Total funds £
FIXED ASSETS			
Tangible assets	7	158,449	156,617
CURRENT ASSETS			
Debtors	8	213	-
Cash at bank and in hand		70,943	82,168
		<hr/> 71,156	<hr/> 82,168
CREDITORS			
Amounts falling due within one year	9	-	(445)
		<hr/>	<hr/>
NET CURRENT ASSETS		<hr/> 71,156	<hr/> 81,723
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/>	<hr/>
		229,605	238,340
NET ASSETS		<hr/>	<hr/>
		229,605	238,340
FUNDS	10	<hr/>	<hr/>
Unrestricted funds		229,605	238,340
TOTAL FUNDS		<hr/>	<hr/>
		229,605	238,340

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

	30.11.23	30.11.22
	£	£
Entertainment & shows	35	1,256
Bingo & draw takings	10,036	9,493
	<u>10,071</u>	<u>10,749</u>

3. INVESTMENT INCOME

	30.11.23	30.11.22
	£	£
Rents received	12,000	6,000
Deposit account interest	386	14
	<u>12,386</u>	<u>6,014</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2023 nor for the year ended 30 November 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2023 nor for the year ended 30 November 2022.

5. STAFF COSTS

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

	30.11.23	30.11.22
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	8,951
Other trading activities	10,749
Investment income	6,014
Other income	19,001
Total	<u>44,715</u>
EXPENDITURE ON	
Raising funds	19,294
NET INCOME	<u>25,421</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	212,919
TOTAL FUNDS CARRIED FORWARD	<u>238,340</u>

Notes to the Financial Statements - continued
for the year ended 30 November 2023

7. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Trophies £	Totals £
COST				
At 1 December 2022	296,830	114,349	1,103	412,282
Additions	-	6,600	-	6,600
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 November 2023	296,830	120,949	1,103	418,882
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 December 2022	143,787	111,878	-	255,665
Charge for year	3,061	1,707	-	4,768
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 November 2023	146,848	113,585	-	260,433
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 30 November 2023	149,982	7,364	1,103	158,449
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 November 2022	153,043	2,471	1,103	156,617
	<hr/>	<hr/>	<hr/>	<hr/>

8. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.11.23 £	30.11.22 £
Other debtors	213	-
	<hr/>	<hr/>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.23 £	30.11.22 £
Trade creditors	-	32
Other creditors	-	413
	<hr/>	<hr/>
	-	445
	<hr/>	<hr/>

10. MOVEMENT IN FUNDS

	At 1.12.22 £	Net movement in funds £	At 30.11.23 £
Unrestricted funds			
General fund	238,340	(8,735)	229,605
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	238,340	(8,735)	229,605
	<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	35,939	(44,674)	(8,735)
TOTAL FUNDS	<u>35,939</u>	<u>(44,674)</u>	<u>(8,735)</u>

Comparatives for 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
TOTAL FUNDS	<u>212,919</u>	<u>25,421</u>	<u>238,340</u>

Comparative 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>

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

	At 1.12.21 £	Net movement in funds £	At 30.11.23 £
Unrestricted funds			
General fund	212,919	16,686	229,605
TOTAL FUNDS	<u>212,919</u>	<u>16,686</u>	<u>229,605</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	80,654	(63,968)	16,686
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>80,654</u>	<u>(63,968)</u>	<u>16,686</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2023.

Berinsfield Community Association

Detailed Statement of Financial Activities
for the year ended 30 November 2023

	30.11.23 £	30.11.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	434	1,357
Subscriptions	3,654	3,299
Hall fees	3,711	2,760
Machine takings etc	1,859	1,535
	<hr/>	<hr/>
	9,658	8,951
Other trading activities		
Entertainment & shows	35	1,256
Bingo & draw takings	10,036	9,493
	<hr/>	<hr/>
	10,071	10,749
Investment income		
Rents received	12,000	6,000
Deposit account interest	386	14
	<hr/>	<hr/>
	12,386	6,014
Other income		
SODC support grant	3,824	19,001
	<hr/>	<hr/>
Total incoming resources	35,939	44,715
EXPENDITURE		
Raising donations and legacies		
Entertainment and sports	4,563	4,682
Support costs		
Management		
Wages	3,321	3,500
Rates and water	3,887	706
Repairs to property	19,680	2,599
Postage and stationery	257	483
Sponsorship and advertising	300	-
Sundries	495	168
Cleaning	4,216	2,720
	<hr/>	<hr/>
	32,156	10,176
Other		
Freehold property	3,061	3,123
Plant and machinery	1,707	473
	<hr/>	<hr/>
	4,768	3,596

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 2023

	30.11.23 £	30.11.22 £
Other		
Governance costs		
Accountancy and legal fees	3,187	840
Total resources expended	44,674	19,294
Net (expenditure)/income	(8,735)	25,421