

# GLADSTONE DISTRICT COMMUNITY ASSOCIATION

## Trustees Report and Accounts

For the year ended 31<sup>st</sup> March 2023

Charity number 268326

## **GLADSTONE DISTRICT COMMUNITY ASSOCIATION**

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## **GLADSTONE DISTRICT COMMUNITY ASSOCIATION**

### **Reference and Administrative information**

Charity registration number	268326
Management Trustees	A Shabir (Chair) K Igho (Secretary) R Mugweru (Treasurer) F Mousavi A Ghosh J Khan
Holding Trustee	M Afzal M Jamil M Yousaf
Chief Executive Officer	M Choudhary
Principal Address	Gladstone House 316 – 318 Gladstone Street Peterborough PE2 2BX
Independent Examiner	M Ray AAC Accountants Ltd Rycroft School Road Broughton Cambridgeshire PE28 3AT
Bankers	Co-operative Bank plc Relation Account Support service team P.O.Box 250 Skelmersdale WN8 6WT

## **GLADSTONE DISTRICT COMMUNITY ASSOCIATION**

### **Trustees Report**

#### **For the year ended 31<sup>st</sup> March 2023**

The Trustees present their report and the independently examined financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities / Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

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#### **Structure, governance and management**

The charity is governed by a constitution adopted 14th May 1974 and amended 6th June 1975, 29th June 1989, 26th June 1990 and 14th July 2013.

The management trustees who served during the year were:

Z Akbar (resigned June 2022)  
A Shabir  
K Igbo  
R Liaqat (resigned June 2022)  
R Mugweru  
F Mousavi  
A Ghosh  
J Khan (appointed December 2022)

In addition to the management trustees, the following persons served as a holding trustees:

M Afzal  
M Jamil  
M Yousaf

None of the Trustees has any beneficial interest in the charity.

The Trustees are responsible for the recruitment and appointment of the Trustees Board.

The Trustees delegate the day to day management of the charity to GLADCA management.

## **GLADSTONE DISTRICT COMMUNITY ASSOCIATION**

### **Trustees Report continued**

#### **For the year ended 31<sup>st</sup> March 2023**

##### **Objectives of the charity**

The objectives of the charity are to promote the social welfare of the inhabitants of the Gladstone District and any individual working and living within the administrative area of Peterborough City Council, or living outside that administrative area but wishing to avail himself or herself of the benefit of or to access the services offered by GLADCA.

##### **Activities, Achievements and Performance of the year under review**

2022 marked 50 years of Gladstone District Community Association providing services to the community and we held a number of events funded by The Big Lottery to mark this.

One of predominant activities at GLADCA is the Education services, especially the provision of accredited courses through our thriving partnership with Inspire Education Group.

During the year we have been providing community support services such as the PCC Covid Prevention Service and also Cancer Screening awareness, and coffee mornings.

Throughout the year we have continued to run our immigration services funded by EELGA, the EUSS and a number of private clients too.

##### **Public benefit statement**

The trustees confirm they have met their obligations relating to public benefit, as detailed above in "Activities, Achievements and Performance of the year under review".

##### **Financial review for the year**

In the year to 31<sup>st</sup> March 2023 there was a surplus of £9,175. We are extremely grateful to all of the organisations that have supported our work during 22/23 and the surplus for the year will be invested into services in 23/24 to enable them to continue.

At the end of the year the reserves stood at £197,317.

##### **Reserves policy**

The trustees' aim is that the reserves of the charity represent at least 3 months operating costs.

## **GLADSTONE DISTRICT COMMUNITY ASSOCIATION**

### **Trustees Report continued**

**For the year ended 31<sup>st</sup> March 2023**

#### **Plans for the future (including principal risks, uncertainties, and development and plans)**

The trustees have registered a new charitable incorporated organisation called GLADCA Services. During the next three years all of the services provided by the Gladstone District Community Association will be transferred to GLADCA Services. The staff will be transferred under TUPE. Gladstone District Community Association will provide a working capital loan to GLADCA Services and will continue to hold the freehold land and buildings which it will rent to GLADCA. From a service provision viewpoint, the transition will be seamless.

Provision of accredited courses through our franchise with Inspire Education Group will still be the main activity for the financial year 2023/24.

For 23/24 our business plan development aims include increasing student numbers on our educational courses, expanding our immigration services, and particularly expanding our community services work.

Despite the difficult operating conditions, the trustees remain positive, and are confident that the new operating structure through the CIO will give access to larger grants to help the charity to expand, although in this post pandemic era, with rising costs, grant funding may be more difficult to secure than it previously was.

The Trustees have produced accounts on a going concern basis.

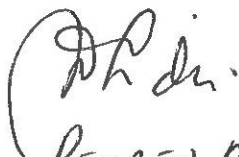
#### **Disclosure of information to the Independent Examiners**

We, the trustees of the charity who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant information of which the independent examiners are unaware; and
- we have taken all the steps that we ought to have taken as trustees in order to make ourselves aware of any relevant information and to establish that the independent examiners are aware of that information.

Signed on behalf of the board of Trustees on 19<sup>th</sup> June 2023

Trustee



REUBEN MUGWERY

## **GLADSTONE DISTRICT COMMUNITY ASSOCIATION**

### **Independent Examiners report**

**To the members of Gladstone District Community Association.**

**For the year ended 31<sup>st</sup> March 2023**

I report on the accounts of the Association for the year ended 31st March 2023 which are set out on pages 8 to 18.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts under section 145 of the Act
2. to follow the procedures laid down in the general directions given by the commission under section 145(5)(b) of the Act.
3. to state whether particular matters have come to my attention.

#### **Basis of examiner's report**

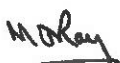
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the Act and
  - to prepare accounts which accord with the accounting records and
  - to comply with the accounting requirements of the Acthave not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mark Ray, FFA / FIPA.

AAC Accountants Ltd, Rycroft, School Road, Broughton, Huntingdon,  
PE28 3AT

Date: 19<sup>th</sup> June 2023

# GLADSTONE DISTRICT COMMUNITY ASSOCIATION

## Statement of Financial Activities

For the year ended 31<sup>st</sup> March 2023

### Incoming Resources

	Note	Unrestricted (£)	Restricted (£)	Total (£)	Prior Year (£)
Income from					
Charitable Activities	2	282,397	8,268	290,665	316,631
Investments	2	0	0	0	0
<b>Total</b>		<b>282,397</b>	<b>8,268</b>	<b>290,665</b>	<b>316,631</b>

### Resources Expended

Expenditure on					
Raising Funds	3	2,532	0	2,532	774
Charitable Activities	3	270,090	8,868	278,958	284,158
<b>Total</b>		<b>272,622</b>	<b>8,868</b>	<b>281,490</b>	<b>284,932</b>

<b>Net income / (expenditure)</b>	16	<b>9,775</b>	<b>(600)</b>	<b>9,175</b>	<b>31,699</b>
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<b>Transfer between funds</b>	16	<b>(600)</b>	<b>600</b>	<b>0</b>	<b>0</b>
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<b>Net movement in funds</b>	16	<b>9,175</b>	<b>0</b>	<b>9,175</b>	<b>31,699</b>
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### Reconciliation of funds

Brought forward	16	188,142	0	188,142	156,443
<b>Carried forward</b>	<b>16</b>	<b>197,317</b>	<b>0</b>	<b>197,317</b>	<b>188,142</b>



## GLADSTONE DISTRICT COMMUNITY ASSOCIATION

### Balance Sheet

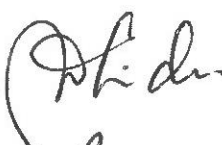
For the year ended 31<sup>st</sup> March 2023

	Note	Unrestricted (£)	Restricted (£)	Total (£)	Prior Year (£)
<b>Fixed assets</b>					
Tangible assets	11	70,160	0	70,160	73,505
<b>Current assets</b>					
Debtors	12	20,097	0	20,097	17,154
Cash in hand and at bank		123,743	0	123,743	116,613
		143,840	0	143,840	133,767
Creditors falling due in one year	13	16,683	0	16,683	19,131
<b>Net current assets</b>		127,157	0	127,157	114,636
Creditors falling due over one year	14	0	0	0	0
<b>Total net assets</b>		<b>197,317</b>	<b>0</b>	<b>197,317</b>	<b>188,142</b>
<b>Total funds</b>	<b>16</b>	<b>197,317</b>	<b>0</b>	<b>197,317</b>	<b>188,142</b>

The trustees acknowledge their responsibilities for complying with the requirements of the Charities Act with respect to accounting records and the preparation of accounts.

These financial statements were approved and authorised for issue by the board on 19<sup>th</sup> June 2023

Signed on behalf of the trustees

  
(Trustee) **REUBEN MUGWERY**

The notes on pages 10 to 18 form part of these financial statements.

## **GLADSTONE DISTRICT COMMUNITY ASSOCIATION**

### **Notes to the accounts**

**For the year ended 31<sup>st</sup> March 2023**

#### **1. Summary of significant accounting policies**

##### **a. Basis of accounting**

These accounts have been prepared on a going concern basis under historical cost convention with items recognised at cost or transaction values unless otherwise stated. They have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by charities.

They have been presented in sterling, which is the functional currency of the charity. The significant accounting policies are set out below and they have been applied consistently to both years.

##### **b. Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

There are no designated funds or endowment funds.

##### **c. Income recognition**

Incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income; after performance criteria have been met; that it is more likely than not that the income will be received; and the monetary value can be reliably measured.

There has been no offsetting; no donations of any type were received; no government grants were received; and no legacies were received.

The value of services provided by volunteers has not been incorporated into these financial statements.

Investment income is only interest on bank accounts

## **GLADSTONE DISTRICT COMMUNITY ASSOCIATION**

### **Notes to the accounts continued**

**For the year ended 31<sup>st</sup> March 2023**

**d. Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

No grants are payable to third parties.

**e. Support costs**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, administrative and payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with amount of income.

**f. Governance costs**

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**g. Costs of raising funds**

The cost of raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes.

**h. Tangible fixed assets**

Tangible fixed assets are stated at cost or valuation less accumulated depreciation. Depreciation is provided on all tangible assets, except freehold property, at rates calculated to write off the cost, less estimated residual value, over its expected useful life as follows:

Equipment, computers, fixtures and fittings - between 20% and 50% per annum on a straight-line basis.

## **GLADSTONE DISTRICT COMMUNITY ASSOCIATION**

### **Notes to the accounts continued**

**For the year ended 31<sup>st</sup> March 2023**

**i. Cash at bank**

Cash at bank is highly liquid funds with access such that commitments can be met as they fall due.

**j. Debtors and creditors receivable and payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**k. Leases**

There are no finance leases.

Rentals payable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**l. Pensions**

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

**m. Tax**

The charity is exempt from taxation.

**n. Judgements and key sources of estimation uncertainty**

No material judgements have been made in the process of applying the above accounting policies that have significant effect on amounts recognised in the financial statements, or that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

# GLADSTONE DISTRICT COMMUNITY ASSOCIATION

## Notes to the accounts continued

For the year ended 31<sup>st</sup> March 2023

### 2. Analysis of income

	Note	Unrestricted (£)	Restricted (£)	Total (£)	Prior Year (£)
<b>Charitable Activities:</b>					
Training & education		185,510	0	185,510	151,001
Immigration		52,086	0	52,086	71,677
Community Support		39,401	0	39,401	61,810
Room Hire		5,400	0	5,400	5,400
Support Costs		0	8,268	8,268	26,743
<b>Total</b>		<b>282,397</b>	<b>8,268</b>	<b>290,665</b>	<b>316,631</b>

	Note	Unrestricted (£)	Restricted (£)	Total (£)	Prior Year (£)
<b>Investments</b>					
Bank deposit interest		0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Total</b>		<b>282,397</b>	<b>8,268</b>	<b>290,665</b>	<b>316,631</b>
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Included within total income above is £nil of government grants for furlough pay (2022 : £3,514).

### 3. Analysis of expenditure

	Note	Unrestricted (£)	Restricted (£)	Total (£)	Prior Year (£)
<b>Raising funds</b>					
Consultants		2,532	0	2,532	774
<b>Total</b>		<b>2,532</b>	<b>0</b>	<b>2,532</b>	<b>774</b>

	Note	Unrestricted (£)	Restricted (£)	Total (£)	Prior Year (£)
<b>Charitable activities :</b>					
Training & education		169,859	0	169,859	162,971
Immigration		59,490	0	59,490	64,718
Community Support		40,740	0	40,740	56,469
Support Costs		0	8,868	8,868	0
<b>Total</b>		<b>270,090</b>	<b>8,868</b>	<b>278,958</b>	<b>284,158</b>

<b>Total</b>		<b>272,622</b>	<b>8,868</b>	<b>281,490</b>	<b>284,932</b>
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## GLADSTONE DISTRICT COMMUNITY ASSOCIATION

### Notes to the accounts continued

#### For the year ended 31<sup>st</sup> March 2023

##### Further analysis of expenditure on charitable activities

	Note	Training / Education	Immigration	Community Support	Support Costs	Total	Last year
Salary and on costs	8	77,770	32,757	22,696	89,162	222,385	215,062
Non salary service provision costs		7,304	1,850	747	8,868	18,769	21,139
General Administration		3,345	2,017	0	24,669	30,031	37,837
Property		0	0	0	6,333	6,333	8,800
Governance	5	0	0		1,440	1,440	1,320
Support Costs reallocated	4	81,440	22,866	17,297	(121,604)	0	0
<b>Total</b>		<b>169,859</b>	<b>59,490</b>	<b>40,740</b>	<b>8,868</b>	<b>278,958</b>	<b>284,158</b>

#### 4. Allocation of Support Costs

Support costs have been allocated to the unrestricted activities based on income.

#### 5. Governance costs

These are the cost of the Independent Examination per note 6

#### 6. Independent Examiners costs

	This year	Last year
Independent Examination	1,440	1,320
Other services	2,177	4,679
<b>Total paid to Independent Examiner</b>	<b>3,617</b>	<b>5,999</b>

#### 7. Trustees' and key management personnel remuneration and expenses

The total amount of employee benefits received by key management personnel was £19,366 (2022 : £17,596)

The trustees neither received nor waived any remuneration during the year.

The trustees were not reimbursed any expenses.

## GLADSTONE DISTRICT COMMUNITY ASSOCIATION

### Notes to the accounts continued

For the year ended 31<sup>st</sup> March 2023

#### 8. Staff costs and employee benefits

	This year	Last year
Salaries and wages	208,470	200,828
Employers National Insurance costs	8,586	9,153
Pension costs	5,329	5,081
<b>Total staff costs</b>	<b>222,385</b>	<b>215,062</b>

No employee in either year received any other benefits

No employee received total employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

#### 9. Average headcount

	This year	Last Year
The average monthly number of employees during the year was :	14	14

#### 10. Pension

The charity operates a defined contribution pension scheme for its employees. The amount recognised as an expense in the year is recorded in note 8.

The defined pension contribution liability at the year end is allocated to unrestricted funds.

## GLADSTONE DISTRICT COMMUNITY ASSOCIATION

### Notes to the accounts continued

For the year ended 31<sup>st</sup> March 2023

#### 11. Tangible fixed assets

	Freehold buildings	Fixtures and equipment	Total
Cost or valuation			
At 1 <sup>st</sup> April 2022	82,500	67,807	150,307
Additions	0	0	0
Disposals	0	0	0
At 31 <sup>st</sup> March 2023	82,500	67,807	150,307

Depreciation			
At 1 <sup>st</sup> April 2022	14,850	61,952	76,802
Charge for the year	0	3,345	3,345
On disposals	0	0	0
At 31 <sup>st</sup> March 2023	14,850	65,297	76,802

Net book value			
At 31 <sup>st</sup> March 2022	67,650	5,855	73,505
At 31 <sup>st</sup> March 2023	67,650	2,510	70,160

The freehold property, which is 316 Gladstone Street, is stated at cost, which includes its purchase in 1999 and subsequent alterations. 318 Gladstone Street is leased from Peterborough City Council.

#### 12. Debtors due within one year

	This year	Last year
Trade debtors	0	0
Accrued income for grants	18,862	16,187
Prepayments	1,235	967
<b>Total</b>	<b>20,097</b>	<b>17,154</b>



## GLADSTONE DISTRICT COMMUNITY ASSOCIATION

### Notes to the accounts continued

For the year ended 31<sup>st</sup> March 2023

#### 13. Creditors falling due within one year

	This year	Last year
Trade and other creditors	2,655	4,872
Payroll costs	5,121	5,593
Accruals and deferred income	8,907	8,666
<b>Total</b>	<b>16,683</b>	<b>19,131</b>

#### 14. Creditors falling due in more than one year

None

#### 15. Leases

a. Finance leases – none

b. Operating leases

Total future minimum lease payments under non cancellable operating leases are as follows:

	This year	Last year
For office photocopier - between two and five years	6,918	10,379
<b>Total</b>	<b>6,918</b>	<b>10,379</b>

318 Gladstone Street is leased for a peppercorn rent.

## GLADSTONE DISTRICT COMMUNITY ASSOCIATION

### Notes to the accounts continued

For the year ended 31<sup>st</sup> March 2023

#### 16. Fund reconciliation

	Balance at 31 <sup>st</sup> March 2022	Income	Expenditure	Gains / (losses)	Transfers	Balance at 31 <sup>st</sup> March 2023
Unrestricted	188,142	282,397	(272,622)	9,775	(600)	197,317
Restricted	0	8,268	(8,868)	(600)	600	0
<b>Total Funds</b>	<b>188,142</b>	<b>290,665</b>	<b>(281,490)</b>	<b>9,175</b>	<b>0</b>	<b>197,317</b>

#### 17. Fund descriptions

- a. Unrestricted Funds – these are general funds
- b. Restricted Funds – The Big Lottery grant to celebrate 50 years of GLADCA was the only grant considered to be restricted.

#### 18. Related party transactions

Mr Choudhary, the Chief Executive, is a director of Sahara Community Care Services Ltd.

	This year	Last year
Sales to Sahara Community Care Services	5,400	5,400