

HANWORTH COMMUNITY ASSOCIATION

England & Wales · Charity number 269282

Details

Status Registered

Legal form Other

Registered 1975-04-30

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

Contact

Address 27 Bywood
Bracknell
Berkshire
RG12 7RF

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Activities

Objects: A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE NEIGHBOURHOOD OF HANWORTH WARD (HEREINAFTER CALLED "THE AREA OF BENEFIT) WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS B) TO ESTABLISH OR TO SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE (HEREINAFTER CALLED "THE CENTRE"). C) PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED.

Activities: Pre School, Parent & Toddler, Youth Club, Brownies, Guides, Dance classes, Fund Raising. Bookings for function events.

Classification

- **How:** Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** THE NEIGHBOURHOOD OF HANWORTH WARD, BRACKNELL
- Bracknell Forest

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£177,063	£173,705	-	-
2023-12-31	£172,577	£182,608	-	-
2022-12-31	£163,223	£161,144	-	-
2021-12-31	£157,052	£132,112	-	-
2020-12-31	£29,985	£26,144	-	-

Trustees

Name	Role	Appointed
Martin Davis		2013-12-01

HANWORTH COMMUNITY ASSOCIATION

England & Wales - Charity number 269282

Accounts

Charity registration number 269282 (England and Wales)

HANWORTH COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

HANWORTH COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C J Foston K Watkins S Foston	(Appointed 17 January 2024)
Charity number	269282	
Principal address	The Pines Community Centre Hanworth Road Bracknell Berkshire RG12 7WX	
Independent examiner	Stiles & Company 2 Lake End Court Taplow Road Taplow Maidenhead Berkshire SL6 0JQ	

HANWORTH COMMUNITY ASSOCIATION

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HANWORTH COMMUNITY ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the association's constitution, 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 applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objectives of the association are to promote the benefit of the inhabitants of the neighbourhood of Hanworth without distinction of sex, sexual orientation, race or of political, religious or other opinions. This is achieved by associating together the inhabitants and local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for those inhabitants.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the association should undertake.

The main activities undertaken for the public benefit are as follows:

- Preschool
- Brownies
- Guides
- Fund raising
- Bookings for function events

Achievements and performance

The preschool continues to provide facilities for 2 to 4 year olds.

Guides and Brownies continued to provide activities for young people.

Bookings for function events have continued to generate income for the purpose of the association.

Financial review

It is the policy of the association that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the association's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The association is an unincorporated entity which is governed by the association's constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

C J Foston

K Watkins

S Foston

(Appointed 17 January 2024)

The association's trustees are elected by the members at each annual general meeting.

None of the trustees has any beneficial interest in the association. All of the trustees are members of the association and guarantee to contribute £1 in the event of a winding up.

HANWORTH COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

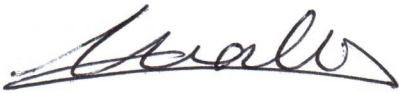
The trustees' report was approved by the Board of Trustees.



C J Foston

Chairman and Trustee

Date: 30/7/2025



Secretary

30th July 2025

HANWORTH COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HANWORTH COMMUNITY ASSOCIATION

I report to the trustees on my examination of the financial statements of Hanworth Community Association (the association) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the association you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the association's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 association as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Philip Ormerod ACCA (2129200)

Stiles & Company

2 Lake End Court
Taplow Road
Taplow
Maidenhead
Berkshire
SL6 0JQ

Dated:

HANWORTH COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	-	159,798	159,798	-	141,888	141,888
Charitable activities	4	8,817	8,226	17,043	18,543	11,970	30,513
Investments	5	222	-	222	176	-	176
Total income		<u>9,039</u>	<u>168,024</u>	<u>177,063</u>	<u>18,719</u>	<u>153,858</u>	<u>172,577</u>
Expenditure on:							
Charitable activities	6	18,889	154,816	173,705	30,346	152,262	182,608
Total expenditure		<u>18,889</u>	<u>154,816</u>	<u>173,705</u>	<u>30,346</u>	<u>152,262</u>	<u>182,608</u>
Net income/(expenditure)		<u>(9,850)</u>	<u>13,208</u>	<u>3,358</u>	<u>(11,627)</u>	<u>1,596</u>	<u>(10,031)</u>
Transfers between funds		12,180	(12,180)	-	-	-	-
Net movement in funds	8	<u>2,330</u>	<u>1,028</u>	<u>3,358</u>	<u>(11,627)</u>	<u>1,596</u>	<u>(10,031)</u>
Reconciliation of funds:							
Fund balances at 1 January 2024		<u>2,022</u>	<u>37,579</u>	<u>39,601</u>	<u>13,649</u>	<u>35,983</u>	<u>49,632</u>
Fund balances at 31 December 2024		<u><u>4,352</u></u>	<u><u>38,607</u></u>	<u><u>42,959</u></u>	<u><u>2,022</u></u>	<u><u>37,579</u></u>	<u><u>39,601</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HANWORTH COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	12		2,029		1,941
Current assets					
Stocks	13	219		219	
Debtors	14	6,309		5,396	
Cash at bank and in hand		64,558		67,794	
		<u>71,086</u>		<u>73,409</u>	
Creditors: amounts falling due within one year	15	<u>(30,156)</u>		<u>(35,749)</u>	
Net current assets			40,930		37,660
Total assets less current liabilities			<u>42,959</u>		<u>39,601</u>
The funds of the association					
Restricted income funds	18		38,607		37,579
Unrestricted funds	19		4,352		2,022
			<u>42,959</u>		<u>39,601</u>

The financial statements were approved by the trustees on 29-07-2025



C J Foston

Chairman and Trustee

30/7/2025



Secretary

30/07/2025

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Hanworth Community Association is an unincorporated association governed by its constitution.

1.1 Accounting convention

The financial statements have been prepared in accordance with the association's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The association is a Public Benefit Entity as defined by FRS 102.

The association has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the association. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the association has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the association.

1.4 Income

Income is recognised when the association is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the association has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the association has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

The charity receives government grants in respect of Preschool activities. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	25% reducing balance
Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Computers	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the association reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.10 Financial instruments

The association has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the association's balance sheet when the association becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the association's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the association is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

2 Critical accounting estimates and judgements

In the application of the association's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Restricted funds 2024 £	Restricted funds 2023 £
Donations and gifts	700	500
Grants	159,098	141,388
	<u>159,798</u>	<u>141,888</u>
Grants		
Bracknell Forest Council	159,098	141,388
	<u>159,098</u>	<u>141,388</u>

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Income from charitable activities

	Preschool	Community Association	Total	Preschool	Community Association	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Preschool fees received	8,226	-	8,226	11,970	-	11,970
Bookings income	-	4,377	4,377	-	6,381	6,381
Charitable rental income	-	4,440	4,440	-	12,162	12,162
	<u>8,226</u>	<u>8,817</u>	<u>17,043</u>	<u>11,970</u>	<u>18,543</u>	<u>30,513</u>
Analysis by fund						
Unrestricted funds	-	8,817	25,860	-	18,543	18,543
Restricted funds	<u>8,226</u>	-	<u>8,226</u>	<u>11,970</u>	-	<u>11,970</u>
	<u>8,226</u>	<u>8,817</u>	<u>34,086</u>	<u>11,970</u>	<u>18,543</u>	<u>30,513</u>

5 Income from investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	<u>222</u>	<u>176</u>

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Expenditure on charitable activities

	Preschool	Community Association	Total	Preschool	Community Association	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Direct costs						
Staff costs	144,072	-	144,072	138,118	-	138,118
Depreciation and impairment	77	600	677	102	545	647
Educational costs	6,409	-	6,409	8,753	-	8,753
	<u>150,558</u>	<u>600</u>	<u>151,158</u>	<u>146,973</u>	<u>545</u>	<u>147,518</u>
Share of support and governance costs (see note 7)						
Support	1,758	17,174	18,932	2,889	28,972	31,861
Governance	2,500	1,115	3,615	2,400	829	3,229
	<u>154,816</u>	<u>18,889</u>	<u>173,705</u>	<u>152,262</u>	<u>30,346</u>	<u>182,608</u>
Analysis by fund						
Unrestricted funds	-	18,889	18,889	-	30,346	30,346
Restricted funds	154,816	-	154,816	152,262	-	152,262
	<u>154,816</u>	<u>18,889</u>	<u>173,705</u>	<u>152,262</u>	<u>30,346</u>	<u>182,608</u>

7 Support costs allocated to activities

	2024	2023
	£	£
Support costs	18,932	31,861
Governance costs	3,615	3,229
	<u>22,547</u>	<u>35,090</u>
Analysed between:		
Preschool	4,258	5,289
Community Association	18,289	29,801
	<u>22,547</u>	<u>35,090</u>

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	3,615	2,400
	Depreciation of owned tangible fixed assets	678	647
		<u> </u>	<u> </u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the association during the year.

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	10	10
	<u> </u>	<u> </u>

Employment costs

		2024	2023
		£	£
	Wages and salaries	139,696	133,813
	Social security costs	611	1,430
	Other pension costs	3,765	2,875
		<u> </u>	<u> </u>
		<u>144,072</u>	<u>138,118</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

12 Tangible fixed assets	Leasehold improvements	Plant and equipment	Fixtures and fittings	Computers	Total
	£	£	£	£	£
Cost					
At 1 January 2024	24,102	3,051	19,998	10,206	57,357
Additions	-	-	767	-	767
At 31 December 2024	<u>24,102</u>	<u>3,051</u>	<u>20,765</u>	<u>10,206</u>	<u>58,124</u>
Depreciation and impairment					
At 1 January 2024	23,828	2,745	19,855	8,989	55,417
Depreciation charged in the year	69	77	228	304	678
At 31 December 2024	<u>23,897</u>	<u>2,822</u>	<u>20,083</u>	<u>9,293</u>	<u>56,095</u>
Carrying amount					
At 31 December 2024	<u>205</u>	<u>229</u>	<u>682</u>	<u>913</u>	<u>2,029</u>
At 31 December 2023	<u>275</u>	<u>306</u>	<u>143</u>	<u>1,217</u>	<u>1,941</u>
13 Stocks				2024	2023
				£	£
Raw materials and consumables				219	219
14 Debtors				2024	2023
Amounts falling due within one year:				£	£
Other debtors				6,309	5,396
15 Creditors: amounts falling due within one year				2024	2023
		Notes		£	£
Other taxation and social security				-	6,715
Government grants		16		26,845	23,228
Trade creditors				-	2,400
Other creditors				811	906
Accruals and deferred income				2,500	2,500
				<u>30,156</u>	<u>35,749</u>

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

15 Creditors: amounts falling due within one year

(Continued)

16 Government grants

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	26,845	23,228
	<u>26,845</u>	<u>23,228</u>
Movements in the year:		
Deferred income at 1 January 2024	23,228	21,296
Released from previous periods	(23,228)	(21,296)
Resources deferred in the year	26,845	23,228
	<u>26,845</u>	<u>23,228</u>
Deferred income at 31 December 2024	26,845	23,228
	<u>26,845</u>	<u>23,228</u>

The deferred government grants are in respect of funding received for pre-school services which relate to 2025.

17 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	3,765	2,875
	<u>3,765</u>	<u>2,875</u>

The association operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the association in an independently administered fund.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
£	£	£	£	£
37,579	168,024	(154,816)	(12,180)	38,607
<u>37,579</u>	<u>168,024</u>	<u>(154,816)</u>	<u>(12,180)</u>	<u>38,607</u>

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

18 Restricted funds (Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
	35,983	153,858	(152,262)	-	37,579

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	2,022	9,039	(18,889)	12,180	4,352

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	13,649	18,719	(30,346)	-	2,022

20 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Tangible assets	1,799	230	2,029
Current assets/(liabilities)	2,553	38,377	40,930
	<u>4,352</u>	<u>38,607</u>	<u>42,959</u>
	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 December 2023:			
Tangible assets	1,635	306	1,941
Current assets/(liabilities)	387	37,273	37,660
	<u>2,022</u>	<u>37,579</u>	<u>39,601</u>

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

HANWORTH COMMUNITY ASSOCIATION

England & Wales - Charity number 269282

Accounts

Charity registration number 269282

HANWORTH COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

HANWORTH COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C J Foston K Watkins S Foston	(Appointed 17 January 2024)
Charity number	269282	
Principal address	The Pines Community Centre Hanworth Road Bracknell Berkshire RG12 7WX	
Independent examiner	Stiles & Company 2 Lake End Court Taplow Road Taplow Maidenhead Berkshire SL6 0JQ	

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HANWORTH COMMUNITY ASSOCIATION

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HANWORTH COMMUNITY ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the association's constitution, 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 applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objectives of the association are to promote the benefit of the inhabitants of the neighbourhood of Hanworth without distinction of sex, sexual orientation, race or of political, religious or other opinions. This is achieved by associating together the inhabitants and local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for those inhabitants.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the association should undertake.

The main activities undertaken for the public benefit are as follows:

- Preschool
- Brownies
- Guides
- Fund raising
- Bookings for function events

Achievements and performance

The preschool continues to provide facilities for 2 to 4 year olds.

Guides and Brownies resumed providing activities for young people following a closure due to COVID-19.

Bookings for function events have continued to generate income for the purpose of the association.

Financial review

It is the policy of the association that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the association's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The association is an unincorporated entity which is governed by the association's constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

C J Foston

K Watkins

S Foston

(Appointed 17 January 2024)

The association's trustees are elected by the members at each annual general meeting.

None of the trustees has any beneficial interest in the association. All of the trustees are members of the association and guarantee to contribute £1 in the event of a winding up.

HANWORTH COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees' report was approved by the Board of Trustees.


.....

C J Foston

Chairman and Trustee

Date: 9-10-24.....



Secretary 9.10.24

HANWORTH COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HANWORTH COMMUNITY ASSOCIATION

I report to the trustees on my examination of the financial statements of Hanworth Community Association (the association) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the association you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the association's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 association as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



Philip Ormerod ACCA (2129200)

Stiles & Company

2 Lake End Court
Taplow Road
Taplow
Maidenhead
Berkshire
SL6 0JQ

Dated: 18/10/24

HANWORTH COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	-	141,888	141,888	-	128,926	128,926
Charitable activities	4	18,543	11,970	30,513	23,254	11,021	34,275
Investments	5	176	-	176	22	-	22
Total income		<u>18,719</u>	<u>153,858</u>	<u>172,577</u>	<u>23,276</u>	<u>139,947</u>	<u>163,223</u>
Expenditure on:							
Charitable activities	6	30,346	152,262	182,608	23,335	137,809	161,144
Total expenditure		<u>30,346</u>	<u>152,262</u>	<u>182,608</u>	<u>23,335</u>	<u>137,809</u>	<u>161,144</u>
Net income/(expenditure) and movement in funds		(11,627)	1,596	(10,031)	(59)	2,138	2,079
Reconciliation of funds:							
Fund balances at 1 January 2023		<u>13,649</u>	<u>35,983</u>	<u>49,632</u>	<u>13,708</u>	<u>33,845</u>	<u>47,553</u>
Fund balances at 31 December 2023		<u>2,022</u>	<u>37,579</u>	<u>39,601</u>	<u>13,649</u>	<u>35,983</u>	<u>49,632</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.


HANWORTH COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	12		1,941		1,307
Current assets					
Stocks	13	219		219	
Debtors	14	5,396		5,397	
Cash at bank and in hand		67,794		78,073	
		<u>73,409</u>		<u>83,689</u>	
Creditors: amounts falling due within one year	15	<u>(35,749)</u>		<u>(35,364)</u>	
Net current assets			37,660		48,325
Total assets less current liabilities			<u>39,601</u>		<u>49,632</u>
The funds of the association					
Restricted income funds	18		37,579		35,983
Unrestricted funds	19		2,022		13,649
			<u>39,601</u>		<u>49,632</u>

The financial statements were approved by the trustees on 9-10-24



C J Foston
Chairman and Trustee

 Secretary 9.10.24

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Hanworth Community Association is a an unincorporated association governed by its constitution.

1.1 Accounting convention

The financial statements have been prepared in accordance with the association's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The association is a Public Benefit Entity as defined by FRS 102.

The association has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the association. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the association has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the association.

1.4 Income

Income is recognised when the association is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the association has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the association has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

The charity receives government grants in respect of Preschool activities. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	25% reducing balance
Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Computers	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the association reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.10 Financial instruments

The association has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the association's balance sheet when the association becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the association's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the association is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Critical accounting estimates and judgements

In the application of the association's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Restricted funds 2023 £	Restricted funds 2022 £
Donations and gifts	500	514
Grants	141,388	128,412
	<u>141,888</u>	<u>128,926</u>
Grants		
Bracknell Forest Council	141,388	128,412
	<u>141,388</u>	<u>128,412</u>

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Income from charitable activities

	Preschool	Community Association	Total	Preschool	Community Association	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Preschool fees received	11,970	-	11,970	11,021	-	11,021
Bookings income	-	6,381	6,381	-	6,878	6,878
Charitable rental income	-	12,162	12,162	-	16,376	16,376
	<u>11,970</u>	<u>18,543</u>	<u>30,513</u>	<u>11,021</u>	<u>23,254</u>	<u>34,275</u>
Analysis by fund						
Unrestricted funds	-	18,543	49,056	-	23,254	23,254
Restricted funds	11,970	-	11,970	11,021	-	11,021
	<u>11,970</u>	<u>18,543</u>	<u>61,026</u>	<u>11,021</u>	<u>23,254</u>	<u>34,275</u>

5 Income from investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	176	22
	<u>176</u>	<u>22</u>

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Expenditure on charitable activities

	Preschool	Community Association	Total	Preschool	Community Association	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Direct costs						
Staff costs	138,118	-	138,118	123,796	-	123,796
Depreciation and impairment	102	545	647	-	-	-
Educational costs	8,753	-	8,753	6,582	-	6,582
	<u>146,973</u>	<u>545</u>	<u>147,518</u>	<u>130,378</u>	<u>-</u>	<u>130,378</u>
Share of support and governance costs (see note 10)						
Support	2,889	28,972	31,861	5,058	22,535	27,593
Governance	2,400	829	3,229	2,373	800	3,173
	<u>152,262</u>	<u>30,346</u>	<u>182,608</u>	<u>137,809</u>	<u>23,335</u>	<u>161,144</u>
Analysis by fund						
Unrestricted funds	-	30,346	30,346	-	23,335	23,335
Restricted funds	152,262	-	152,262	137,809	-	137,809
	<u>152,262</u>	<u>30,346</u>	<u>182,608</u>	<u>137,809</u>	<u>23,335</u>	<u>161,144</u>

7 Net movement in funds

2023
£

2022
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	2,400	2,400
Depreciation of owned tangible fixed assets	647	436
	<u>2,400</u>	<u>2,400</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the association during the year.

9 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
10	8
<u>10</u>	<u>8</u>

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

9 Employees	(Continued)	
Employment costs	2023	2022
	£	£
Wages and salaries	133,813	119,770
Social security costs	1,430	1,686
Other pension costs	2,875	2,340
	<u>138,118</u>	<u>123,796</u>

There were no employees whose annual remuneration was more than £60,000.

10 Support costs allocated to activities	2023	2022
	£	£
Support costs	31,861	27,593
Governance costs	3,229	3,173
	<u>35,090</u>	<u>30,766</u>
Analysed between:		
Preschool	5,289	7,431
Community Association	29,801	23,335
	<u>35,090</u>	<u>30,766</u>

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

12 Tangible fixed assets

	Leasehold improvements	Plant and equipment	Fixtures and fittings	Computers	Total
	£	£	£	£	£
Cost					
At 1 January 2023	24,102	3,051	19,998	8,926	56,077
Additions	-	-	-	1,280	1,280
At 31 December 2023	24,102	3,051	19,998	10,206	57,357
Depreciation and impairment					
At 1 January 2023	23,736	2,643	19,807	8,583	54,769
Depreciation charged in the year	91	102	48	406	647
At 31 December 2023	23,827	2,745	19,855	8,989	55,416
Carrying amount					
At 31 December 2023	275	306	143	1,217	1,941
At 31 December 2022	365	408	191	343	1,307

13 Stocks

	2023	2022
	£	£
Raw materials and consumables	219	219

14 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	5,396	5,397

15 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Other taxation and social security		6,715	9,436
Government grants	16	23,228	21,296
Trade creditors		2,400	-
Other creditors		906	2,132
Accruals and deferred income		2,500	2,500
		35,749	35,364

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

15 Creditors: amounts falling due within one year **(Continued)**

16 Government grants

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	23,228	21,296
	<u> </u>	<u> </u>
Movements in the year:		
Deferred income at 1 January 2023	21,296	23,910
Released from previous periods	(21,296)	(23,910)
Resources deferred in the year	23,228	21,296
	<u> </u>	<u> </u>
Deferred income at 31 December 2023	<u>23,228</u>	<u>21,296</u>

The deferred government grants are in respect of funding received for pre-school services which relate to 2024.

17 Retirement benefit schemes

	2023	2022
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,875	2,340
	<u> </u>	<u> </u>

The association operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the association in an independently administered fund.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources At 31 December expended	2023
	£	£	£	£
	35,983	153,858	(152,262)	37,579
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

18 Restricted funds (Continued)

Previous year:	At 1 January 2022	Incoming resources	Resources At 31 December expended	2022
	£	£	£	£
	33,845	139,947	(137,809)	35,983
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources At 31 December expended	2023
	£	£	£	£
General funds	13,649	18,719	(30,346)	2,022
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Previous year:	At 1 January 2022	Incoming resources	Resources At 31 December expended	2022
	£	£	£	£
General funds	13,708	23,276	(23,335)	13,649
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

20 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 December 2023:			
Tangible assets	1,635	306	1,941
Current assets/(liabilities)	387	37,273	37,660
	<u> </u>	<u> </u>	<u> </u>
	2,022	37,579	39,601
	<u> </u>	<u> </u>	<u> </u>

	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£
At 31 December 2022:			
Tangible assets	899	408	1,307
Current assets/(liabilities)	12,750	35,575	48,325
	<u> </u>	<u> </u>	<u> </u>
	13,649	35,983	49,632
	<u> </u>	<u> </u>	<u> </u>

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

21 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

HANWORTH COMMUNITY ASSOCIATION

England & Wales - Charity number 269282

Accounts

HANWORTH COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

HANWORTH COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C J Foston K Watkins
Charity number	269282
Principal address	The Pines Community Centre Hanworth Road Bracknell Berkshire RG12 7WX
Independent examiner	Stiles & Company 2 Lake End Court Taplow Road Taplow Maidenhead Berkshire SL6 0JQ

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HANWORTH COMMUNITY ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the association's constitution, 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 applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objectives of the association are to promote the benefit of the inhabitants of the neighbourhood of Hanworth without distinction of sex, sexual orientation, race or of political, religious or other opinions. This is achieved by associating together the inhabitants and local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for those inhabitants.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the association should undertake.

The main activities undertaken for the public benefit are as follows:

- Preschool
- Brownies
- Guides
- Fund raising
- Bookings for function events

Achievements and performance

The preschool continues to provide facilities for 2 to 4 year olds.

Guides and Brownies resumed providing activities for young people following a closure due to COVID-19.

Bookings for function events have continued to generate income for the purpose of the association.

Financial review

It is the policy of the association that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the association's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The association is an unincorporated entity which is governed by the association's constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

C J Foston

K Watkins

The association's trustees are elected by the members at each annual general meeting.

None of the trustees has any beneficial interest in the association. All of the trustees are members of the association and guarantee to contribute £1 in the event of a winding up.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees' report was approved by the Board of Trustees.



.....

C J Foston

Chairman and Trustee

17/01/2024

Date:

HANWORTH COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HANWORTH COMMUNITY ASSOCIATION

I report to the trustees on my examination of the financial statements of Hanworth Community Association (the association) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the association you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the association's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 association as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



Philip Ormerod ACCA (2129200)

Stiles & Company

2 Lake End Court

Taplow Road

Taplow

Maidenhead

Berkshire

SL6 0JQ

30/01/2024

Dated:

HANWORTH COMMUNITY ASSOCIATION**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 DECEMBER 2022**

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income from:							
Donations and legacies	3	-	128,926	128,926	-	133,472	133,472
Charitable activities	4	23,254	11,021	34,275	10,662	12,918	23,580
Investments	5	22	-	22	-	-	-
Total income		23,276	139,947	163,223	10,662	146,390	157,052
Expenditure on:							
Charitable activities	6	23,335	137,809	161,144	14,551	117,561	132,112
Gross transfers between funds		-	-	-	7,500	(7,500)	-
Net (expenditure)/income for the year/ Net movement in funds		(59)	2,138	2,079	3,611	21,329	24,940
Fund balances at 1 January 2022		13,708	33,845	47,553	10,097	12,516	22,613
Fund balances at 31 December 2022		13,649	35,983	49,632	13,708	33,845	47,553

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

HANWORTH COMMUNITY ASSOCIATION**BALANCE SHEET****AS AT 31 DECEMBER 2022**

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		1,307		1,743
Current assets					
Stocks	12	219		219	
Debtors	13	5,397		5,397	
Cash at bank and in hand		78,073		70,646	
		<u>83,689</u>		<u>76,262</u>	
Creditors: amounts falling due within one year	14	<u>(35,364)</u>		<u>(30,452)</u>	
Net current assets			48,325		45,810
Total assets less current liabilities			<u>49,632</u>		<u>47,553</u>
Income funds					
Restricted funds			35,983		33,845
Unrestricted funds			13,649		13,708
			<u>49,632</u>		<u>47,553</u>

17/01/2024

The financial statements were approved by the Trustees on



C J Foston

Chairman and Trustee

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Hanworth Community Association is a an unincorporated association governed by its constitution.

1.1 Accounting convention

The financial statements have been prepared in accordance with the association's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The association is a Public Benefit Entity as defined by FRS 102.

The association has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the association. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the association has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the association.

1.4 Income

Income is recognised when the association is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the association has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the association has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

The charity receives government grants in respect of Preschool activities. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	25% reducing balance
Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Computers	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the association reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.10 Financial instruments

The association has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the association's balance sheet when the association becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the association's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the association is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

HANWORTH COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2022****2 Critical accounting estimates and judgements**

In the application of the association's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Restricted funds	Restricted funds
	2022	2021
	£	£
Donations and gifts	514	-
Government grants	128,412	133,472
	<u>128,926</u>	<u>133,472</u>
Grants receivable for core activities		
Bracknell Forest Council	128,412	133,472
	<u>128,412</u>	<u>133,472</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities

	Preschool	Community Association	Total 2022	Preschool	Community Association	Total 2021
	2022	2022		2021	2021	
	£	£	£	£	£	£
Preschool fees received	11,021	-	11,021	12,918	-	12,918
Bookings income	-	6,878	6,878	-	1,906	1,906
Rental income	-	16,376	16,376	-	8,715	8,715
Other income	-	-	-	-	41	41
	<u>11,021</u>	<u>23,254</u>	<u>34,275</u>	<u>12,918</u>	<u>10,662</u>	<u>23,580</u>
	<u><u>11,021</u></u>	<u><u>23,254</u></u>	<u><u>34,275</u></u>	<u><u>12,918</u></u>	<u><u>10,662</u></u>	<u><u>23,580</u></u>
Analysis by fund						
Unrestricted funds	-	23,254	23,254	-	10,662	10,662
Restricted funds	11,021	-	11,021	12,918	-	12,918
	<u>11,021</u>	<u>23,254</u>	<u>34,275</u>	<u>12,918</u>	<u>10,662</u>	<u>23,580</u>
	<u><u>11,021</u></u>	<u><u>23,254</u></u>	<u><u>34,275</u></u>	<u><u>12,918</u></u>	<u><u>10,662</u></u>	<u><u>23,580</u></u>

5 Investments

	Unrestricted funds	Total
	2022	2021
	£	£
Interest receivable	22	-
	<u>22</u>	<u>-</u>
	<u><u>22</u></u>	<u><u>-</u></u>

HANWORTH COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2022****6 Charitable activities**

	Preschool 2022 £	Community Association 2022 £	Total 2022 £	Preschool 2021 £	Community Association 2021 £	Total 2021 £
Staff costs	123,796	-	123,796	107,169	-	107,169
Educational costs	6,582	-	6,582	5,240	-	5,240
	<u>130,378</u>	<u>-</u>	<u>130,378</u>	<u>112,409</u>	<u>-</u>	<u>112,409</u>
Share of support costs (see note 7)	5,058	22,535	27,593	2,581	13,819	16,400
Share of governance costs (see note 7)	2,373	800	3,173	2,571	732	3,303
	<u>137,809</u>	<u>23,335</u>	<u>161,144</u>	<u>117,561</u>	<u>14,551</u>	<u>132,112</u>
Analysis by fund						
Unrestricted funds	-	23,335	23,335	-	14,551	14,551
Restricted funds	137,809	-	137,809	117,561	-	117,561
	<u>137,809</u>	<u>23,335</u>	<u>161,144</u>	<u>117,561</u>	<u>14,551</u>	<u>132,112</u>

7 Support costs

	Support costs 2022 £	Governance costs 2022 £	Total 2022 £	Support costs 2021 £	Governance costs 2021 £	Total 2021 £
Support costs	27,593	-	27,593	16,400	-	16,400
Audit and bookkeeping fees	-	3,173	3,173	-	3,303	3,303
	<u>27,593</u>	<u>3,173</u>	<u>30,766</u>	<u>16,400</u>	<u>3,303</u>	<u>19,703</u>
Analysed between Charitable activities	<u>27,593</u>	<u>3,173</u>	<u>30,766</u>	<u>16,400</u>	<u>3,303</u>	<u>19,703</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the association during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

9 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	8	9
	<u>8</u>	<u>9</u>
Employment costs	2022	2021
	£	£
Wages and salaries	119,770	104,543
Social security costs	1,686	-
Other pension costs	2,340	2,626
	<u>123,796</u>	<u>107,169</u>
	<u>123,796</u>	<u>107,169</u>

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Leasehold improvements	Plant and equipment	Fixtures and fittings	Computers	Total
	£	£	£	£	£
Cost					
At 1 January 2022	24,102	3,051	19,998	8,926	56,077
	<u>24,102</u>	<u>3,051</u>	<u>19,998</u>	<u>8,926</u>	<u>56,077</u>
At 31 December 2022	24,102	3,051	19,998	8,926	56,077
	<u>24,102</u>	<u>3,051</u>	<u>19,998</u>	<u>8,926</u>	<u>56,077</u>
Depreciation and impairment					
At 1 January 2022	23,615	2,507	19,743	8,469	54,334
Depreciation charged in the year	122	136	64	114	436
	<u>23,737</u>	<u>2,643</u>	<u>19,807</u>	<u>8,583</u>	<u>54,770</u>
At 31 December 2022	23,737	2,643	19,807	8,583	54,770
	<u>23,737</u>	<u>2,643</u>	<u>19,807</u>	<u>8,583</u>	<u>54,770</u>
Carrying amount					
At 31 December 2022	365	408	191	343	1,307
	<u>365</u>	<u>408</u>	<u>191</u>	<u>343</u>	<u>1,307</u>
At 31 December 2021	487	544	255	457	1,743
	<u>487</u>	<u>544</u>	<u>255</u>	<u>457</u>	<u>1,743</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

12	Stocks		2022	2021
			£	£
	Raw materials and consumables		219	219
			<u>219</u>	<u>219</u>
13	Debtors		2022	2021
			£	£
	Amounts falling due within one year:			
	Other debtors		5,397	5,397
			<u>5,397</u>	<u>5,397</u>
14	Creditors: amounts falling due within one year		2022	2021
		Notes	£	£
	Other taxation and social security		9,436	2,547
	Government grants	15	21,296	23,910
	Other creditors		2,132	1,495
	Accruals and deferred income		2,500	2,500
			<u>35,364</u>	<u>30,452</u>

15 Government grants

Deferred income is included in the financial statements as follows:

	2022	2021
	£	£
Deferred income is included within:		
Current liabilities	21,296	23,910
	<u>21,296</u>	<u>23,910</u>
Movements in the year:		
Deferred income at 1 January 2022	23,910	22,337
Released from previous periods	(23,910)	(22,337)
Resources deferred in the year	21,296	23,910
	<u>21,296</u>	<u>23,910</u>
Deferred income at 31 December 2022	<u>21,296</u>	<u>23,910</u>

The deferred government grants are in respect of funding received for pre-school services which relate to 2023.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	899	408	1,307	1,199	544	1,743
Current assets/(liabilities)	12,750	35,575	48,325	12,509	33,301	45,810
	<u>13,649</u>	<u>35,983</u>	<u>49,632</u>	<u>13,708</u>	<u>33,845</u>	<u>47,553</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

HANWORTH COMMUNITY ASSOCIATION

England & Wales - Charity number 269282

Accounts

Charity registration number 269282

HANWORTH COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

HANWORTH COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C J Foston K Watkins
Charity number	269282
Principal address	The Pines Community Centre Hanworth Road Bracknell Berkshire RG12 7WX
Independent examiner	Stiles & Company 2 Lake End Court Taplow Road Taplow Maidenhead Berkshire SL6 0JQ

HANWORTH COMMUNITY ASSOCIATION

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HANWORTH COMMUNITY ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the association's constitution, 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 applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objectives of the association are to promote the benefit of the inhabitants of the neighbourhood of Hanworth without distinction of sex, sexual orientation, race or of political, religious or other opinions. This is achieved by associating together the inhabitants and local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for those inhabitants.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the association should undertake.

The main activities undertaken for the public benefit are as follows:

- Preschool
- Brownies
- Guides
- Fund raising
- Bookings for function events

Achievements and performance

The preschool continues to provide facilities for 2 to 4 year olds.

Guides and Brownies resumed providing activities for young people following a closure due to COVID-19.

Bookings for function events have continued to generate income for the purpose of the association.

Financial review

It is the policy of the association that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the association's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The association is an unincorporated entity which is governed by the association's constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

C J Foston

K Watkins

P Abbot

(Deceased 4 November 2021)

The association's trustees are elected by the members at each annual general meeting.

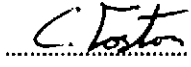
None of the trustees has any beneficial interest in the association. All of the trustees are members of the association and guarantee to contribute £1 in the event of a winding up.

HANWORTH COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees' report was approved by the Board of Trustees.



C.J. Foston
Chairman and Trustee

Date: 30/8/22



K. Watkin
Secretary

HANWORTH COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HANWORTH COMMUNITY ASSOCIATION

I report to the trustees on my examination of the financial statements of Hanworth Community Association (the association) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the association you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the association's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 association as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Phillip Ormerod ACCA (2129200)

Stiles & Company

2 Lake End Court
Taplow Road
Taplow
Maidenhead
Berkshire
SL6 0JQ

Dated: 30/08/22

Stiles & Co

HANWORTH COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	-	133,472	133,472	16,225	101,662	117,887
Charitable activities	4	10,662	12,918	23,580	13,760	7,596	21,356
Investments	5	-	-	-	1	-	1
Total income		10,662	146,390	157,052	29,986	109,258	139,244
Expenditure on:							
Charitable activities	6	14,551	117,561	132,112	26,144	100,293	126,437
Net (outgoing)/incoming resources before transfers		(3,889)	28,829	24,940	3,842	8,965	12,807
Gross transfers between funds		7,500	(7,500)	-	-	-	-
Net income for the year/ Net movement in funds		3,611	21,329	24,940	3,842	8,965	12,807
Fund balances at 1 January 2021		10,097	12,516	22,613	6,255	3,551	9,806
Fund balances at 31 December 2021		13,708	33,845	47,553	10,097	12,516	22,613

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

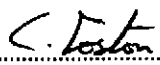
HANWORTH COMMUNITY ASSOCIATION


BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	10		1,743		1,855
Current assets					
Stocks	11	219		219	
Debtors	12	5,397		5,422	
Cash at bank and in hand		70,646		38,804	
		<u>76,262</u>		<u>44,445</u>	
Creditors: amounts falling due within one year	13	<u>(30,452)</u>		<u>(23,687)</u>	
Net current assets			45,810		20,758
Total assets less current liabilities			<u>47,553</u>		<u>22,613</u>
Income funds					
Restricted funds			33,845		12,516
Unrestricted funds			13,708		10,097
			<u>47,553</u>		<u>22,613</u>

The financial statements were approved by the Trustees on 30/8/22


C J Foston
Chairman and Trustee


K Watkin
Secretary

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity Information

Hanworth Community Association is an unincorporated association governed by its constitution.

1.1 Accounting convention

The financial statements have been prepared in accordance with the association's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The association is a Public Benefit Entity as defined by FRS 102.

The association has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the association. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

These financial statements for the year ended 31 December 2021 are the first financial statements of Hanworth Community Association prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 January 2020. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the association has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the association.

1.4 Income

Income is recognised when the association is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the association has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the association has been notified of an Impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The charity receives government grants in respect of Preschool activities. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	25% reducing balance
Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Computers	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the association reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The association has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the association's balance sheet when the association becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt Instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the association's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the association is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

2 Critical accounting estimates and judgements

In the application of the association's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Restricted funds	Unrestricted funds	Restricted funds	Total
	2021	2020	2020	2020
	£	£	£	£
Government grants	133,472	16,225	101,662	117,887
Grants receivable for core activities				
Bracknell Forest Council	133,472	16,225	101,662	117,887
	133,472	16,225	101,662	117,887

4 Charitable activities

	Preschool	Community Association	Total 2021	Preschool	Community Association	Total 2020
	2021	2021		2020	2020	
	£	£	£	£	£	£
Preschool fees received	12,918	-	12,918	13,296	-	13,296
Bookings income	-	1,906	1,906	-	1,858	1,858
Rental income	-	8,715	8,715	-	5,518	5,518
Other income	-	41	41	-	684	684
	12,918	10,662	23,580	13,296	8,060	21,356
Analysis by fund						
Unrestricted funds	-	10,662	10,662	-	13,760	13,760
Restricted funds	12,918	-	12,918	13,296	(5,700)	7,596
	12,918	10,662	23,580	13,296	8,060	21,356

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

5 Investments

	Total	Unrestricted funds
	2021	2020
	£	£
Interest receivable	-	1
	<u> </u>	<u> </u>

6 Charitable activities

	Preschool	Community Association	Total 2021	Preschool	Community Association	Total 2020
	2021	2021		2020	2020	
	£	£	£	£	£	£
Staff costs	107,169	-	107,169	90,179	-	90,179
Educational costs	5,240	-	5,240	2,637	-	2,637
	<u>112,409</u>	<u>-</u>	<u>112,409</u>	<u>92,816</u>	<u>-</u>	<u>92,816</u>
Share of support costs (see note 7)	2,581	13,819	16,400	6,034	25,312	31,346
Share of governance costs (see note 7)	2,571	732	3,303	1,443	832	2,275
	<u>117,561</u>	<u>14,551</u>	<u>132,112</u>	<u>100,293</u>	<u>26,144</u>	<u>126,437</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Analysis by fund						
Unrestricted funds	-	14,551	14,551	-	26,144	26,144
Restricted funds	117,561	-	117,561	100,293	-	100,293
	<u>117,561</u>	<u>14,551</u>	<u>132,112</u>	<u>100,293</u>	<u>26,144</u>	<u>126,437</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Support costs	16,400	-	16,400	31,346	-	31,346
Audit and bookkeeping fees	-	3,303	3,303	-	2,275	2,275
	<u>16,400</u>	<u>3,303</u>	<u>19,703</u>	<u>31,346</u>	<u>2,275</u>	<u>33,621</u>
Analysed between Charitable activities	<u>16,400</u>	<u>3,303</u>	<u>19,703</u>	<u>31,346</u>	<u>2,275</u>	<u>33,621</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the association during the year.

9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	<u>9</u>	<u>8</u>
Employment costs	2021	2020
	£	£
Wages and salaries	104,543	90,179
Other pension costs	2,626	-
	<u>107,169</u>	<u>90,179</u>

There were no employees whose annual remuneration was more than £60,000.

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

10 Tangible fixed assets

	Leasehold improvements	Plant and equipment	Fixtures and fittings	Computers	Total
	£	£	£	£	£
Cost					
At 1 January 2021	24,102	3,051	19,998	8,456	55,607
Additions	-	-	-	470	470
At 31 December 2021	24,102	3,051	19,998	8,926	56,077
Depreciation and impairment					
At 1 January 2021	23,452	2,325	19,658	8,317	53,752
Depreciation charged in the year	163	182	85	152	582
At 31 December 2021	23,615	2,507	19,743	8,469	54,334
Carrying amount					
At 31 December 2021	487	544	255	457	1,743
At 31 December 2020	650	967	99	139	1,855

11 Stocks

	2021	2020
	£	£
Raw materials and consumables	219	219

12 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	5,397	5,422

13 Creditors: amounts falling due within one year

	Notes	2021	2020
		£	£
Other taxation and social security		2,547	-
Government grants	14	23,910	22,337
Other creditors		1,495	-
Accruals and deferred income		2,500	1,350
		30,452	23,687

HANWORTH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

14 Government grants

Deferred income is included in the financial statements as follows:

	2021	2020
	£	£
Deferred income is included within:		
Current liabilities	23,910	22,337
	<u>23,910</u>	<u>22,337</u>
Movements in the year:		
Deferred income at 1 January 2021	22,337	13,729
Released from previous periods	(22,337)	(13,729)
Resources deferred in the year	23,910	22,337
	<u>23,910</u>	<u>22,337</u>
Deferred income at 31 December 2021	<u>23,910</u>	<u>22,337</u>

The deferred government grants are in respect of funding received for pre-school services which relate to 2022.

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 December 2021 are represented by:						
Tangible assets	1,199	544	1,743	1,129	726	1,855
Current assets/(liabilities)	12,509	33,301	45,810	8,968	11,790	20,758
	<u>13,708</u>	<u>33,845</u>	<u>47,553</u>	<u>10,097</u>	<u>12,516</u>	<u>22,613</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

HANWORTH COMMUNITY ASSOCIATION

England & Wales - Charity number 269282

Accounts

HANWORTH COMMUNITY ASSOCIATION

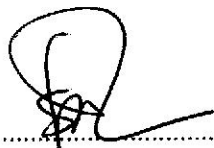
ACCOUNTANTS' REPORT ON THE UNAUDITED ACCOUNTS OF HANWORTH COMMUNITY ASSOCIATION

As described below you have approved the accounts for the year ended 31 December 2020 set out on the attached pages. In accordance with your instructions, we have compiled these unaudited accounts from the accounting records and information and explanations supplied to us.

.....
MARTIN & FAHY
Accountants
7 Milbanke Court
Milbanke Way
Bracknell
Berkshire
RG12 1RP

Date:

We approve these accounts and confirm that we have made available all relevant records and information for their preparation.



.....
On behalf of
HANWORTH COMMUNITY ASSOCIATION

Date: 27.9.21



Trustees' Annual Report for the period

Period start date: 01 01 2020 To Period end date: 31 12 2020

From 01 01 2020 To 31 12 2020

Section A

Reference and administration details

Charity name

Hanworth Community Association

Other names charity is known by

Registered charity number (if any)

269282

Charity's principal address

The Pines Community Centre, Hanworth Road,

Bracknell,

Berkshire

Postcode

RG12 7WX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Peter Abbot	Chairman		
2	Chris Foston	Secretary		
3	Karen Watkins	Treasurer		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
Martin Davis	Whole year

--	--

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document <i>(eg. trust deed, constitution)</i>	Constitution
How the charity is constituted <i>(eg. trust, association, company)</i>	Association
Trustee selection methods <i>(eg. appointed by, elected by)</i>	Elected by the members at the AGM

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The objects of the Association are to promote the benefit of the inhabitants of the neighbourhood of Hanworth without distinction of sex,sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-tome occupation with the object of improving the conditions of life for the said inhabitants.

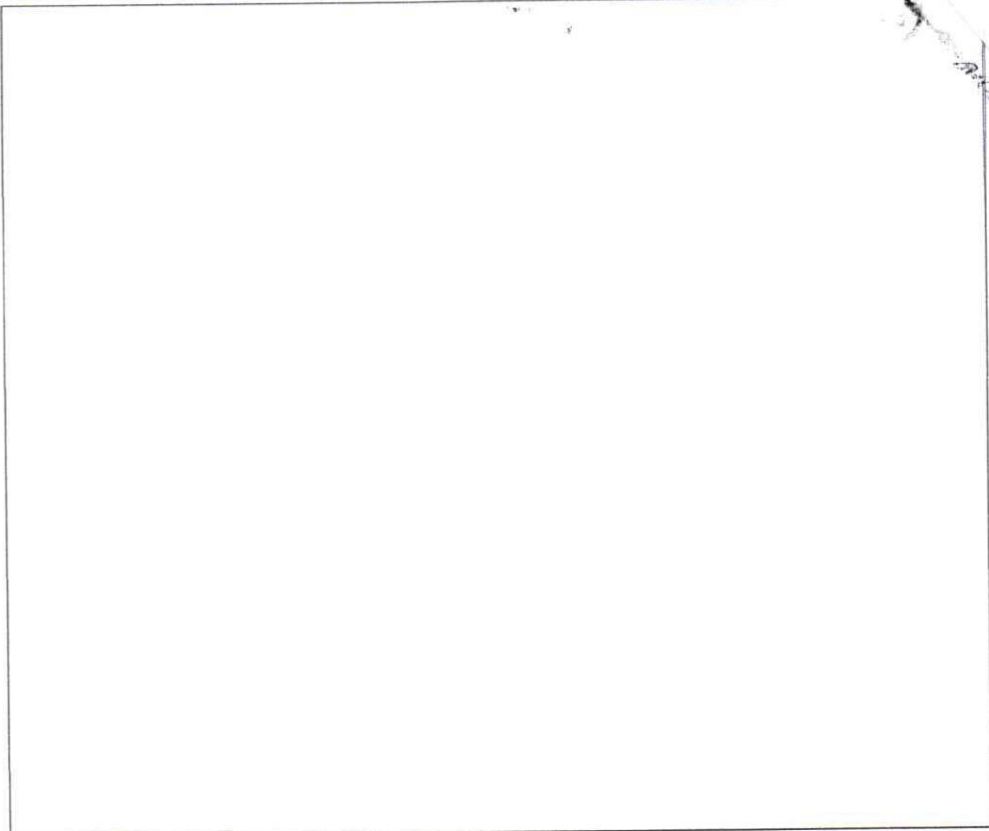
Brownies
Guides
Preschool
Fund Raising
Bookings for function events

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.



Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Preschool continues to provide facilities for 2 to 4 year olds and has a period of closure due to covid.

Guides and Brownies has a period of closure due to covid.

Bookings for function events were impacted by covid.

t

Brief statement of the charity's policy on reserves

We currently don't have a policy on reserves or hold any reserves

Details of any funds materially in deficit

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

This charity raises funds from the public but does not work with professional fundraisers or commercial participators.

This charity does not have any trading subsidiaries.

No trustees receive any remuneration, payments or benefits from the charity.

Section F

Other optional information

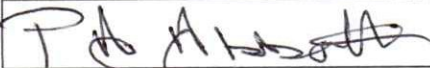
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Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
--------------	---	---

Full name(s)	PETER ABBOT	KAREN WATKINS
--------------	-------------	---------------

Position (eg Secretary, Chair, etc)	CHAIR	TREASURER
-------------------------------------	-------	-----------

Date	27-09-21
------	----------

Signed 27/9/21

HANWORTH COMMUNITY ASSOCIATION

ACCOUNTS

FOR THE YEAR ENDED

31ST DECEMBER 2020

Hanworth Community Association
Income and Expenditure Account
for the year ended 31 December 2020

<u>2019</u>		<u>Page</u>	<u>2020</u>
	<u>Income</u>		
6,907	Bookings Income	3	1,858
722	Membership	4	684
20,850	Rent Received		11,218
0	COVID Grant		10,000
0	HMRC Furlough		<u>6,225</u>
<u>28,479</u>			<u>29,985</u>
	<u>Expenses</u>		
10,365	Administration Expenses	2	10,488
<u>17,267</u>	Service/Maintenance Expenses	2	<u>15,656</u>
<u>27,632</u>			<u>26,144</u>
<u>847</u>			
	Surplus/ (Deficit) for the Year		<u><u>3,841</u></u>

Hanworth Community Association

Analysis of Expenses

for the year ended 31 December 2020

Administration Expenses

<u>2019</u>		<u>2020</u>
194	Garage Rent	196
270	Licenses	274
1,408	Insurance	1,405
200	Print and Stationery	0
730	Accountant	832
7,311	Administration wages	6,964
502	Depreciation	377
20	Sundry	240
<u>200</u>	Ground Rent	<u>200</u>
<u>£10,835</u>		<u>£10,488</u>

Service/Maintenance Expenses

0	Bank Charges	
1,662	Cleaning	564
6,796	Cleaning wages	6,174
7,504	Light and Heat	4,679
1,431	Telephone	1,605
474	Repairs and Renewals	984
633	Security	519
<u>1,294</u>	Refuse Collection	<u>1,131</u>
<u>£19,794</u>		<u>£15,656</u>

Harworth Community Association

Bookings

Income and Expenditure Accounts

for the year ended 31 December 2020

<u>2019</u>		<u>2020</u>
	<u>Income</u>	
5,652	Hall Bookings	1,600
600	Brownies and Guides	178
655	Self defence	180
<u>£6,907</u>		<u>£1,958</u>
	<u>Expenses</u>	
<u>750</u>	Refund	<u>100</u>
<u>750</u>		<u>100</u>
<u>£6,157</u>	Net Income for the Year	<u>£1,858</u>

Hanworth Community Association
Membership
Income and Expenditure Account
for the year ended 31 December 2020

<u>2019</u>		<u>2020</u>
	<u>Income</u>	
722	Membership Fees	684
	<u>Expenses</u>	
<u>0</u>	Membership Cards	<u>0</u>
<u>0</u>		<u>0</u>
<u><u>£722</u></u>	Net Income for the Year	<u><u>£684</u></u>


Hanworth Community Association

Balance Sheet as at 31 December 2020

<u>2019</u>		<u>Note</u>	<u>2020</u>
1,506	Fixed Assets	1	1,129
	<u>Current Assets</u>		
4,021	Debtors	2	5,422
1,426	Bank Current Account		4,155
0	Bank Deposit Account		0
5,447			9,577
	<u>Current Liabilities</u>		
698	Creditors		610
4,749			8,967
£6,255			£10,096
	<u>Accumulated Fund</u>		
8,405	Balance at 1 January 2020		6,255
(2,150)	Surplus/(Deficit) for the Year		3,841
£6,255			£10,096


..... Chairman


..... Treasurer


..... Secretary

Hanworth Community Association

Note to the Accounts

Year ended 31 December 2020

Note 1 - Fixed assets

	<u>Equipment</u>	<u>Fixtures & Fittings</u>	<u>Improvements To Property</u>	<u>Total</u>
<u>Cost</u>				
As at 1 January 2020	8,456	19,998	24,102	52,556
Additions	0	0	0	0
Disposals	0	0	0	0
As at 31 December 2020	<u>8,456</u>	<u>19,998</u>	<u>24,102</u>	<u>52,556</u>
<u>Depreciation</u>				
As at 1 January 2020	8,271	19,544	23,235	51,050
Charge for the year	46	114	217	377
Eliminate on disposal	0	0	0	0
As at 31 December 2020	<u>8,317</u>	<u>19,658</u>	<u>23,452</u>	<u>51,427</u>
<u>Net Book Value</u>				
As at 31 December 2020	<u>139</u>	<u>340</u>	<u>650</u>	<u>1,129</u>
As at 31 December 2019	<u>185</u>	<u>454</u>	<u>867</u>	<u>1,506</u>

Note 2 - Debtors

	<u>2020</u>	<u>2019</u>
VAT owed by Hanworth Social Club	5,422	4,021
Rent owed by Hanworth Social Club and Preschool	<u>0</u>	<u>0</u>
	<u>5,422</u>	<u>4,021</u>

Signed 27/9/21

**HANWORTH COMMUNITY ASSOCIATION
PRESCHOOL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

**MARTIN & FAHY
ACCOUNTANTS
7 MILBANKE COURT
MILBANKE WAY
BRACKNELL
BERKSHIRE
RG12 1RP**

HANWORTH COMMUNITY ASSOCIATION

ACCOUNTS

FOR THE YEAR ENDED

31ST DECEMBER 2020

Hanworth Community Association
Income and Expenditure Account
for the year ended 31 December 2020

<u>2019</u>		<u>Page</u>	<u>2020</u>
	<u>Income</u>		
6,907	Bookings Income	3	1,858
722	Membership	4	684
20,850	Rent Received		11,218
0	COVID Grant		10,000
0	HMRC Furlough		6,225
<u>28,479</u>			<u>29,985</u>
	<u>Expenses</u>		
10,365	Administration Expenses	2	10,488
<u>17,267</u>	Service/Maintenance Expenses	2	<u>15,656</u>
<u>27,632</u>			<u>26,144</u>
<u>847</u>			
	Surplus/ (Deficit) for the Year		<u><u>3,841</u></u>

Hanworth Community Association

Analysis of Expenses

for the year ended 31 December 2020

Administration Expenses

<u>2019</u>		<u>2020</u>
194	Garage Rent	196
270	Licenses	274
1,408	Insurance	1,405
200	Print and Stationery	0
730	Accountant	832
7,311	Administration wages	6,964
502	Depreciation	377
20	Sundry	240
<u>200</u>	Ground Rent	<u>200</u>
<u>£10,835</u>		<u>£10,488</u>

Service/Maintenance Expenses

0	Bank Charges	
1,662	Cleaning	564
6,796	Cleaning wages	6,174
7,504	Light and Heat	4,679
1,431	Telephone	1,605
474	Repairs and Renewals	984
633	Security	519
<u>1,294</u>	Refuse Collection	<u>1,131</u>
<u>£19,794</u>		<u>£15,656</u>

Hanworth Community Association

Bookings

Income and Expenditure Accounts

for the year ended 31 December 2020

<u>2019</u>		<u>2020</u>
	<u>Income</u>	
5,652	Hall Bookings	1,600
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<u>£6,907</u>		<u>£1,958</u>
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<u>750</u>	Refund	<u>100</u>
<u>750</u>		<u>100</u>
<u>£6,157</u>	Net Income for the Year	<u>£1,858</u>

Hanworth Community Association
Membership
Income and Expenditure Account
for the year ended 31 December 2020

<u>2019</u>		<u>2020</u>
	<u>Income</u>	
722	Membership Fees	684
	<u>Expenses</u>	
<u>0</u>	Membership Cards	<u>0</u>
<u>0</u>		<u>0</u>
<u><u>£722</u></u>	Net Income for the Year	<u><u>£684</u></u>

Hanworth Community Association

Balance Sheet as at 31 December 2020

<u>2019</u>		<u>Note</u>	<u>2020</u>
1,506	Fixed Assets	1	1,129
	<u>Current Assets</u>		
4,021	Debtors	2	5,422
1,426	Bank Current Account		4,155
<u>0</u>	Bank Deposit Account		<u>0</u>
5,447			9,577
	<u>Current Liabilities</u>		
<u>698</u>	Creditors		<u>610</u>
<u>4,749</u>			<u>8,967</u>
<u>£6,255</u>			<u>£10,096</u>
	<u>Accumulated Fund</u>		
8,405	Balance at 1 January 2020		6,255
<u>(2,150)</u>	Surplus/(Deficit) for the Year		<u>3,841</u>
<u>£6,255</u>			<u>£10,096</u>


..... Chairman


..... Treasurer


..... Secretary

Hanworth Community Association

Note to the Accounts

Year ended 31 December 2020

Note 1 - Fixed assets

	<u>Equipment</u>	<u>Fixtures & Fittings</u>	<u>Improvements To Property</u>	<u>Total</u>
<u>Cost</u>				
As at 1 January 2020	8,456	19,998	24,102	52,556
Additions	0	0	0	0
Disposals	0	0	0	0
As at 31 December 2020	<u>8,456</u>	<u>19,998</u>	<u>24,102</u>	<u>52,556</u>
<u>Depreciation</u>				
As at 1 January 2020	8,271	19,544	23,235	51,050
Charge for the year	46	114	217	377
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As at 31 December 2020	<u>8,317</u>	<u>19,658</u>	<u>23,452</u>	<u>51,427</u>
<u>Net Book Value</u>				
As at 31 December 2020	<u>139</u>	<u>340</u>	<u>650</u>	<u>1,129</u>
As at 31 December 2019	<u>185</u>	<u>454</u>	<u>867</u>	<u>1,506</u>

Note 2 - Debtors

	<u>2020</u>	<u>2019</u>
VAT owed by Hanworth Social Club	5,422	4,021
Rent owed by Hanworth Social Club and Preschool	<u>0</u>	<u>0</u>
	<u>5,422</u>	<u>4,021</u>

**HANWORTH COMMUNITY ASSOCIATION
PRESCHOOL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

**MARTIN & FAHY
ACCOUNTANTS
7 MILBANKE COURT
MILBANKE WAY
BRACKNELL
BERKSHIRE
RG12 1RP**

HANWORTH COMMUNITY ASSOCIATION PRESCHOOL

CONTENTS	PAGE
Accountants' report and approval certificate	1
Trading and Profit and loss account	2
Balance sheet	3
Notes to the accounts	4

**HANWORTH COMMUNITY ASSOCIATION
PRESCHOOL**

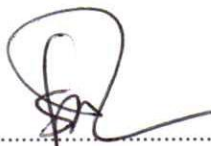
**ACCOUNTANTS' REPORT ON THE UNAUDITED ACCOUNTS OF HANWORTH COMMUNITY
ASSOCIATION**

As described below you have approved the accounts for the year ended 31 December 2020 set out on the attached pages. In accordance with your instructions, we have compiled these unaudited accounts from the accounting records and information and explanations supplied to us.

.....
MARTIN & FAHY
Accountants
7 Milbanke Court
Milbanke Way
Bracknell
Berkshire
RG12 1RP

Date:

We approve these accounts and confirm that we have made available all relevant records and information for their preparation.



.....
On behalf of
HANWORTH COMMUNITY ASSOCIATION
PRESCHOOL

Date: 27.9.21,.....

HANWORTH COMMUNITY ASSOCIATION PRESCHOOL

TRADING & PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 £	2019 £
SALES			
Vouchers		98,914	88,285
Fee income		13,296	14,161
HMRC furlough		2,748	-
		<u>114,958</u>	<u>102,446</u>
EXPENSES			
Refreshments	163	2,229	
Repairs and renewals	3,672	2,305	
Wages and salaries	90,179	92,661	
Educational supplies	2,637	4,446	
Books	-	163	
Training cost	-	342	
Rent	5,700	7,800	
Insurance	516	508	
Printing and stationery	251	160	
Photographs	448	608	
Accountancy and book keeping	1,443	1,517	
Staff welfare	433	383	
Subscriptions and donations	310	360	
Depreciation	241	224	
		<u>(105,993)</u>	<u>(113,706)</u>
TRADING PROFIT		8,965	(11,260)
SUNDRY INCOME	1	1	-
NET PROFIT		<u>8,966</u>	<u>(11,260)</u>

HANWORTH COMMUNITY ASSOCIATION PRESCHOOL

BALANCE SHEET AT 31 DECEMBER 2020

	Note	2020 £	2019 £
FIXED ASSETS			
Tangible assets	2	726	675
CURRENT ASSETS			
Stocks	3	219	332
Cash at bank and in hand		34,649	16,963
		<u>34,868</u>	<u>17,295</u>
CURRENT LIABILITIES			
Creditors	4	23,077	14,419
		<u>23,077</u>	<u>14,419</u>
NET CURRENT ASSETS		<u>11,791</u>	<u>2,876</u>
NET ASSETS		<u><u>12,517</u></u>	<u><u>3,551</u></u>
ACCUMULATED FUND			
Balance at 1 January 2015		3,551	14,811
Net profit		8,966	(11,260)
		<u>12,517</u>	<u>3,551</u>
		<u><u>12,517</u></u>	<u><u>3,551</u></u>

HANWORTH COMMUNITY ASSOCIATION PRESCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. SUNDRY INCOME

	2020 £	2019 £
Bank interest	1	-
	<u>1</u>	<u>-</u>

2. TANGIBLE FIXED ASSETS

	Plant and machinery £
Cost	
At 1 January 2020	2,759
Additions	292
At 31 December 2020	<u>3,051</u>
Depreciation	
At 1 January 2020	2,084
Charge for the year	241
At 31 December 2020	<u>2,325</u>
Net book value	
At 31 December 2020	<u>726</u>
<i>At 31 December 2019</i>	<u>675</u>

3. STOCKS

	2020 £	2019 £
Stock of educational supplies	219	332
	<u>219</u>	<u>332</u>

HANWORTH COMMUNITY ASSOCIATION PRESCHOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (CONT)

4. CREDITORS

	2020 £	2019 £
Income received in advance	22,337	13,729
Accruals and deferred income	740	690
	<u>23,077</u>	<u>14,419</u>