

**ST.FRANCIS, NEW DENHAM AND WILLOWBANK
COMMUNITY ASSOCIATION**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

ST.FRANCIS, NEW DENHAM AND WILLOWBANK COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

H. Butler (Chariman)
Mrs A. Valentine (Treasurer)
G. Chamberlain (Secretary)
Mr A .Valentine (President)
C. Alexander
B. Dunlop
V. Hamberger
Mrs N. Bigg
Mr B. Bigg
Mr M. Dunlop
A. Brennan

Charity number

270999

Principal address

The Community Centre
Oxford Road
New Denham
Buckinghamshire
UB9 4DW

Independent examiner

Gary Hook FCCA
33 Newtown Road
New Denham
Buckinghamshire
UB9 4BE

ST.FRANCIS, NEW DENHAM AND WILLOWBANK COMMUNITY ASSOCIATION

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ST.FRANCIS, NEW DENHAM AND WILLOWBANK COMMUNITY ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity'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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charities objects are, as set out in its governing document, to promote the benefit of the inhabitants of New Denham and Willowbank and the neighbourhood without the distinction of sex or political, religious or other opinions.

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

The main activities of the charity, undertaken for the public benefit in relation to the charity's objects, are organising various fund raising events, renting out the village hall and car park, and making donations to various charities for children and the elderly.

Achievements and performance

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be invested in high interest business accounts. These funds are to be used at the charity's discretion in the future.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is an association governed by its constitution, which was first adopted on 14 October 1975 and amended on 16 February 1976.

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

H. Butler (Chairman)
Mrs A. Valentine (Treasurer)
G. Chamberlain (Secretary)
Mr A. Valentine (President)
C. Alexander
B. Dunlop
V. Hamberger
Mrs N. Bigg
Mr B. Bigg
Mr M. Dunlop
A. Brennan

Trustees are voted onto the committee by members, at which point they automatically become trustees.

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

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

Mrs A. Valentine (Treasurer)
Trustee

Date: A. Valentine 3/11/2026

ST.FRANCIS, NEW DENHAM AND WILLOWBANK COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ST. FRANCIS, NEW DENHAM AND WILLOWBANK COMMUNITY ASSOCIATION

FOR THE YEAR ENDED 31 AUGUST 2025

I report to the Trustees on my examination of the financial statements of St. Francis, New Denham and Willowbank Community Association (the charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the Trustees of the charity 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 charity'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 charity 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.



Gary Hook FCCA
33 Newtown Road
Denham
Buckinghamshire
UB9 4BE

Dated: 3/11/2025

ST.FRANCIS, NEW DENHAM AND WILLOWBANK COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	2025 £	2024 £
<u>Income from:</u>			
Charitable activities	3	30,922	33,489
Investments	4	575	433
Total Income		31,497	33,922
<u>Expenditure on:</u>			
Charitable activities	5	24,839	35,707
Net income/(expenditure) for the year/ Net movement in funds		6,658	(1,785)
Fund balances at 1 September 2024		63,766	65,551
Fund balances at 31 August 2025		70,424	63,766

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

All income and expenditure derive from continuing activities.

ST.FRANCIS, NEW DENHAM AND WILLOWBANK COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible Fixed Assets	9	-	-
 Current assets			
Debtors	10	731	1,293
Cash at bank and in hand		71,393	63,973
		<u>72,124</u>	<u>65,266</u>
 Creditors: amounts falling due within one year	11	<u>1,700</u>	<u>1,500</u>
 Net current assets		70,424	63,766
 Total assets less current liabilities		<u>70,424</u>	<u>63,766</u>
 Income funds			
Unrestricted funds		70,424	63,766
		<u>70,424</u>	<u>63,766</u>

The financial statements were approved by the Trustees on _____

Mrs A. Valentine (Treasurer)
Trustee

ST.FRANCIS, NEW DENHAM AND WILLOWBANK COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

St. Francis, New Denham and Willowbank Community Association is a charitable association registered in England and Wales and governed by its constitution, which was first adopted on 14 October 1975 and amended on 16 February 1976. The principal place of business is 80, Oxford Road, New Denham, Buckinghamshire, UB9 4DW.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity'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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 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 charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts 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 charity 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.

The charity has no restricted funds.

1.4 Incoming resources

Income is recognised when the charity 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.

ST.FRANCIS, NEW DENHAM AND WILLOWBANK COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies (Continued)

1.5 Resources expended

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, net of depreciation and any impairment losses.

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

Freehold land and buildings	2% straight line
Fixtures and fittings	20% straight line
Computers	20% straight line

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 charity 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 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.

2 Critical accounting estimates and judgements

In the application of the charity'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.

ST.FRANCIS, NEW DENHAM AND WILLOWBANK COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

3 Income from charitable activities

	2025	2024
	£	£
Hire of hall	29,002	31,163
Hire of car park	1,900	2,326
Donations	20	-
	<u>30,922</u>	<u>33,489</u>

4 Investments

	2025	2024
	£	£
Interest receivable	575	433
	<u>575</u>	<u>433</u>

5 Charitable activities

	2025	2024
	£	£
Depreciation and impairment	-	167
Donations and grant funding of activities	-	7,350
Rates	1,448	1,248
Accountancy fees	1,500	1,950
Repairs and maintenance	4,128	10,220
Insurance	1,076	1,053
Sundry expenses	216	43
Light and heat	4,353	4,001
Cleaning and gardening	12,118	9,675
	<u>24,839</u>	<u>35,707</u>

ST.FRANCIS, NEW DENHAM AND WILLOWBANK COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

6 Trustees

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

7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-
	<hr/> <hr/>	<hr/> <hr/>

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

8 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 Gain Act 1992 to the extent that these applied to its charitable objects.

ST.FRANCIS, NEW DENHAM AND WILLOWBANK COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

9 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 September 2024	68,298	31,468	557	100,323
At 31 August 2025	<u>68,298</u>	<u>31,468</u>	<u>557</u>	<u>100,323</u>
Depreciation and impairment				
At 1 September 2024	68,298	31,468	557	100,323
Depreciation charged in the year	-	-	-	-
At 31 August 2025	<u>68,298</u>	<u>31,468</u>	<u>557</u>	<u>100,323</u>
Carrying amount				
At 31 August 2024	-	-	-	-
At 31 August 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

10 Debtors

Amounts falling due within one year:	2025 £	2024 £
Prepayments and accrued income	731	1,293

11 Creditors: amounts falling due within one year:

	2025 £	2024 £
Accruals and deferred income	1,700	1,500

12 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Remuneration of key management personnel

There has been no remuneration to key management personnel in the current or prior years.