

# GODMANCHESTER COMMUNITY ASSOCIATION

England & Wales · Charity number 274712

## Details

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**Status** Registered

**Legal form** Other

**Company number** [03769694](#)

**Registered** 1978-03-21

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

## Contact

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**Address** Glebe House  
Silver Street  
Godmanchester  
Huntingdon  
Cambridgeshire  
PE29 2HR

**Phone** 07949152661

## Activities

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**Objects:** A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF GODMANCHESTER AND THE NEIGHBOURHOOD WITHOUT DISTINCTION OF SEX OR POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSISTING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS, 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 THE SAID INHABITANTS. B) TO ESTABLISH OR TO SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE.

**Activities:** To promote and facilitate social and leisure activities for the mutual benefit and well being of the community of the residents of the borough of Godmanchester

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** General Charitable Purposes
- **Who:** Other Defined Groups

## Geography

- **Area of benefit:** GODMANCHESTER AND THE NEIGHBOURHOOD
- Cambridgeshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£54,948	£62,162	-	-
2024-02-29	£69,197	£59,363	-	-
2023-02-28	£54,768	£57,091	-	-
2022-02-28	£59,679	£55,733	-	-
2021-02-28	£25,737	£24,841	-	-

## Trustees

Name	Role	Appointed
<b>STEPHEN SPENCER</b>	Chair	
ALAN PETER HOOKER		
Gordon Charles Allgood		2023-05-22
Mike Westcott Rudd MA Cantab		2018-11-09
NICOLA RULE		

**GODMANCHESTER COMMUNITY ASSOCIATION**

England & Wales - Charity number 274712

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# Accounts

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Charity registration number 274712

Company registration number 03769694 (England and Wales)

**GODMANCHESTER COMMUNITY ASSOCIATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2025**

**GODMANCHESTER COMMUNITY ASSOCIATION**

**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Michael Peter Westcott Rudd - Director Alan Peter Hooker - Director Nicola Rule - Director Stephen Spencer - Director Gordon Charles Allgood
<b>Secretary</b>	Michael Peter Westcott Rudd
<b>Charity number</b>	274712
<b>Company number</b>	03769694
<b>Principal address</b>	19 St. Anns Lane Godmanchester Cambridgeshire PE29 2JE
<b>Registered office</b>	19 St. Anns Lane Godmanchester Cambridgeshire PE29 2JE
<b>Independent examiner</b>	TC Group 4 Office Village, Forder Way Cygnet Park Hampton Peterborough Cambridgeshire United Kingdom PE7 8GX
<b>Bankers</b>	Lloyds TSB Bank Plc 99 High Street Huntingdon Cambridgeshire PE29 6DU

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**GODMANCHESTER COMMUNITY ASSOCIATION**

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## **GODMANCHESTER COMMUNITY ASSOCIATION**

### **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

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The Trustees present their annual report and financial statements for the year ended 28 February 2025.

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 Charity's [governing document], the Companies Act 2006 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 objects of the charity are to promote the benefits of the inhabitants of Godmanchester and the neighbourhood without the distinction of sex or political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants 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.

The activities carried out during the year to meet with the charity's objectives were a gala day, Picnic in the Park event, bonfire night event, a carnival, barn dance and a concert. To support these events, subscriptions were received and the publication of "The Bridge" magazine to promote the events was produced.

#### **Public benefit**

In line with the charity's objectives and the detail above, a number of events are held for the local community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Use of volunteers**

Godmanchester Community Association benefit from the local community volunteering assistance at its events throughout the year. The number of volunteers can vary from year to year.

#### **Achievements and performance**

##### **Financial review**

This financial year saw an uncharacteristic loss from the annual Gala Day/Picnic weekend of £11,800.

This was due to various factors including bad weather forecasts and public confusion regarding the ownership of the venue and concern if the event would not go ahead.

The financial situation was compounded by the Town Council rescinding the £5,000 grant they had awarded for the event. The situation resulted in the reduction of the Associations cash reserves by £5,000.

On a positive note, a £4,000 donation made to the Town Council a year previously by the Association to assist with the planned work reinstating the local Historic Swimming Steps was returned. This area has now been sympathetically fenced as a nature reserve.

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

Godmanchester Community Association is a charity governed by Memorandum and Articles of Association constituted under a company limited by guarantee. It is registered as a charity with the English Charity Commission. The association commenced activities in January 1984 and became incorporated on 13 May 1999.

**GODMANCHESTER COMMUNITY ASSOCIATION**

**TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 28 FEBRUARY 2025***

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The charity is administered by a management committee consisting of members of the association. There are no paid employees. The members of the association are elected by current members to the Annual General Meeting. In addition, the elected members of the management committee may co-opt for an additional five persons, who are considered to make a valuable contribution to the running of the Charity by virtue of their skills and knowledge.

The Trustees report was approved by the Board of Trustees.

**Alan Peter Hooker - Director**

Trustee

Dated: 31 October 2025

**GODMANCHESTER COMMUNITY ASSOCIATION**

**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF GODMANCHESTER COMMUNITY ASSOCIATION**

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I report to the Trustees on my examination of the financial statements of Godmanchester Community Association (the Charity) for the year ended 28 February 2025.

**Responsibilities and basis of report**

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (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**

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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Graham Darbourne  
for and on behalf of

TC Group  
4 Office Village, Forder Way  
Cygnet Park  
Hampton  
Peterborough  
Cambridgeshire  
PE7 8GX  
United Kingdom

Dated: 10 November 2025

**GODMANCHESTER COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £
<b>Income from:</b>					
Donations and legacies	3	6,395	-	6,395	8,247
Charitable activities	4	29,384	18,783	48,167	60,760
Investments	5	386	-	386	190
<b>Total income</b>		<u>36,165</u>	<u>18,783</u>	<u>54,948</u>	<u>69,197</u>
<b>Expenditure on:</b>					
Charitable activities	6	45,080	17,082	62,162	59,363
<b>Total expenditure</b>		<u>45,080</u>	<u>17,082</u>	<u>62,162</u>	<u>59,363</u>
<b>Net income/(expenditure)</b>		<u>(8,915)</u>	<u>1,701</u>	<u>(7,214)</u>	<u>9,834</u>
Transfers between funds		<u>(9,605)</u>	<u>9,605</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	7	<u>(18,520)</u>	<u>11,306</u>	<u>(7,214)</u>	<u>9,834</u>
<b>Reconciliation of funds:</b>					
Fund balances at 1 March 2024		<u>57,415</u>	<u>-</u>	<u>57,415</u>	<u>47,581</u>
<b>Fund balances at 28 February 2025</b>		<u><u>38,895</u></u>	<u><u>11,306</u></u>	<u><u>50,201</u></u>	<u><u>57,415</u></u>

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

**GODMANCHESTER COMMUNITY ASSOCIATION**

**BALANCE SHEET**

**AS AT 28 FEBRUARY 2025**

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		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		3,035		4,320
<b>Current assets</b>					
Cash at bank and in hand		48,582		55,513	
<b>Creditors: amounts falling due within one year</b>	12				
		(1,416)		(2,418)	
<b>Net current assets</b>			47,166		53,095
<b>Total assets less current liabilities</b>			50,201		57,415
<b>Net assets excluding pension liability</b>			50,201		57,415
			=====		=====
<b>The funds of the Charity</b>					
Restricted income funds	14		11,306		-
Unrestricted funds			38,895		57,415
			50,201		57,415
			=====		=====

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28 February 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 29 October 2025

Alan Peter Hooker - Director  
**Trustee**

Company registration number 03769694 (England and Wales)

**GODMANCHESTER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

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**1 Accounting policies**

**Charity information**

Godmanchester Community Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 19 St. Anns Lane, Godmanchester, Cambridgeshire, PE29 2JE.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, 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 Charity is a Public Benefit Entity as defined by FRS 102.

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

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

**1.2 Going concern**

The financial statements have been prepared on a going concern basis.

**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.

**1.4 Income**

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. Other donations are recognised once the Charity 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 Charity 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.

**GODMANCHESTER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

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**1 Accounting policies**

**(Continued)**

**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:

Plant and equipment	25% reducing balance and straight line per annum
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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.

***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.

**GODMANCHESTER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

**1 Accounting policies**

**(Continued)**

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans 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 Charity's contractual obligations expire or are discharged or cancelled.

**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.

**3 Donations and legacies**

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2025</b>	2024
	<b>£</b>	£
<b>Donations and legacies</b>		
Bridge Magazine	5,395	3,845
Donations	1,000	4,402
	<u>6,395</u>	<u>8,247</u>

**GODMANCHESTER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

**4 Charitable activities**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
November 5th	12,905	-	12,905	14,414
Picnic In The Park	12,558		12,558	17,840
Subscriptions	420		420	495
Gala Week	345	-	345	2,237
Club 800	-	18,783	18,783	18,823
Sundry Income	-		-	527
New Years Eve	1,339		1,339	1,145
Pollarding Society	-	-	-	1,750
Adult Fishing	-	-	-	370
Halloween	578		578	655
Duck Race	625		625	826
Carnival buckets	40		40	62
Bowls	100		100	-
Easter Bunny	474	-	474	470
Comedy	-		-	1,146
	<u>29,384</u>	<u>18,783</u>	<u>48,167</u>	<u>60,760</u>

**5 Income from investments**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	386	190
	<u>386</u>	<u>190</u>

**GODMANCHESTER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

**6 Charitable activities**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
New Years Eve	1,200	-	1,200	1,200
November 5th	8,403	-	8,403	8,861
Picnic In The Park	23,273	-	23,273	17,659
Gala Week	1,835	-	1,835	1,587
Club 800	-	17,082	17,082	17,105
Adult Fishing	-	-	-	370
Pollarding Society	481	-	481	831
Historic Steps	(4,000)	-	(4,000)	-
Halloween	395	-	395	218
Duck Race	275	-	275	268
Bowls	39	-	39	-
Easter Bunny	426	-	426	436
Comedy	-	-	-	1,420
Other charitable activities	50	-	50	134
Printing, postage and stationery	5,380	-	5,380	3,805
Insurance (Governance)	1,397	-	1,397	1,113
Accountancy fees (Governance)	1,098	-	1,098	1,026
AGM	218	-	218	244
Administration	189	-	189	269
Repairs and maintenance	1,125	-	1,125	237
Sundry expenses	1,296	-	1,296	739
Charitable donations	-	-	-	16
Depreciation of plant and machinery	2,000	-	2,000	1,825
	<u>45,080</u>	<u>17,082</u>	<u>62,162</u>	<u>59,363</u>

**7 Net movement in funds**

	2025 £	2024 £
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	<u>2,000</u>	<u>1,825</u>

**8 Trustees**

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

**GODMANCHESTER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

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**9 Employees**

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Total	-	-
	<u>          </u>	<u>          </u>

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

**10 Taxation**

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

**11 Tangible fixed assets**

	<b>Plant and equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 March 2024	12,763
Additions	715
	<u>          </u>
At 28 February 2025	13,478
	<u>          </u>
<b>Depreciation and impairment</b>	
At 1 March 2024	8,443
Depreciation charged in the year	2,000
	<u>          </u>
At 28 February 2025	10,443
	<u>          </u>
<b>Carrying amount</b>	
At 28 February 2025	3,035
	<u>          </u>
At 29 February 2024	4,320
	<u>          </u>

**GODMANCHESTER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

**12 Creditors: amounts falling due within one year**

	Notes	2025 £	2024 £
Deferred income	13	378	1,428
Accruals		1,038	990
		<u>1,416</u>	<u>2,418</u>

**13 Deferred income**

	2025 £	2024 £
Other deferred income	378	1,428
	<u>378</u>	<u>1,428</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	378	1,428
	<u>378</u>	<u>1,428</u>
Movements in the year:		
Deferred income at 1 March 2024	1,428	669
Released from previous periods	(1,428)	(669)
Resources deferred in the year	378	1,428
	<u>378</u>	<u>1,428</u>
Deferred income at 28 February 2025	<u>378</u>	<u>1,428</u>

**GODMANCHESTER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

**14 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 March 2024	Incoming resources	Resources expended	Transfers	At 28 February 2025
	£	£	£	£	£
Club 800 allocation	-	-	-	9,605	9,605
Club 800	-	18,783	(17,082)	-	1,701
	<u>-</u>	<u>18,783</u>	<u>(17,082)</u>	<u>9,605</u>	<u>11,306</u>
	<u>-</u>	<u>18,783</u>	<u>(17,082)</u>	<u>9,605</u>	<u>11,306</u>

While Club 800 funds have previously been included as earmarked funds, within unrestricted funds, the decision to realise these as restricted funds from this year has been made.

The Club 800 lottery has members choose where 47% of their donation goes, 47% goes back in prize money and 6% goes towards administration costs.

Any interest earned during the year on Club 800 funds are included as unrestricted income, outside of the original donation.

**15 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 March 2024	Incoming resources	Resources expended	Transfers	At 28 February 2025
	£	£	£	£	£
General funds	57,415	36,165	(45,080)	(9,605)	38,895
	<u>57,415</u>	<u>36,165</u>	<u>(45,080)</u>	<u>(9,605)</u>	<u>38,895</u>
<b>Previous year:</b>	<b>At 1 March 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 29 February 2024</b>
	£	£	£	£	£
General funds	47,581	69,197	(59,363)	-	57,415
	<u>47,581</u>	<u>69,197</u>	<u>(59,363)</u>	<u>-</u>	<u>57,415</u>

**GODMANCHESTER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

**16 Analysis of net assets between funds**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total 2025 £</b>
<b>At 28 February 2025:</b>			
Tangible assets	3,035	-	3,035
Current assets/(liabilities)	35,860	11,306	47,166
	<u>38,895</u>	<u>11,306</u>	<u>50,201</u>
	<u><u>38,895</u></u>	<u><u>11,306</u></u>	<u><u>50,201</u></u>
	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
<b>At 29 February 2024:</b>			
Tangible assets	4,320	-	4,320
Current assets/(liabilities)	53,095	-	53,095
	<u>57,415</u>	<u>-</u>	<u>57,415</u>
	<u><u>57,415</u></u>	<u><u>-</u></u>	<u><u>57,415</u></u>

**GODMANCHESTER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

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**17 Unrestricted funds**

Godmanchester Community Association receives donations and contributions for a number of events to be held in the current year and for future planned events.

Some of these funds, although not restricted in their nature, are designed by the Trustees for the provision of events that follow the current year end.

As at 28 February 2025, the earmarked reserves as included in the Trustees' Report are as follows:

Picnic In The Park - £1,982 (2024 - £1,982)

Friends of Picnic In The Park - £1,673 (2024 - £4,673)

Club 800 - See restricted funds note for detail this accounting period. (2024 - £9,520)

NYE - £265 (2024 - £126)

Snowbell Walk - £494 (2024 - £494)

Pollarders - £2,665 (2024 - £3,146)

Historic Steps - £4,000 (2024 - Nil)

**Total earmarked reserves outside of restricted funds - £11,080 (2024 - £19,941)**

During the year, Godmanchester Community Association (GCA) received a refund in relation to the historic river steps, an expense in prior year accounts. While an update on the project from Huntingdonshire District Council can be found on the link below, GCA will regularly request feedback to ensure efficient use of their funds and their return if ultimately not utilised.

<https://www.huntingdonshire.gov.uk/people-communities/gmc-mill-project/>

**18 Related party transactions**

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

**GODMANCHESTER COMMUNITY ASSOCIATION**

England & Wales - Charity number 274712

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# Accounts

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**Charity registration number 274712**

**Company registration number 03769694 (England and Wales)**

**GODMANCHESTER COMMUNITY ASSOCIATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 29 FEBRUARY 2024**

## GODMANCHESTER COMMUNITY ASSOCIATION

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Michael Peter Westcott Rudd - Director Alan Peter Hooker - Director Nicola Rule - Director Stephen Spencer - Director Gordon Charles Allgood (Appointed 22 May 2023)
<b>Secretary</b>	Michael Peter Westcott Rudd
<b>Charity number</b>	274712
<b>Company number</b>	03769694
<b>Principal address</b>	19 St. Anns Lane Godmanchester Cambridgeshire PE29 2JE
<b>Registered office</b>	19 St. Anns Lane Godmanchester Cambridgeshire PE29 2JE
<b>Independent examiner</b>	TC Group Brightfield Business Hub Bakewell Road Orton Southgate Peterborough Cambridgeshire PE2 6XU
<b>Bankers</b>	Lloyds TSB Bank Plc 99 High Street Huntingdon Cambridgeshire PE29 6DU

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# GODMANCHESTER COMMUNITY ASSOCIATION

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## **GODMANCHESTER COMMUNITY ASSOCIATION**

### **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 29 FEBRUARY 2024**

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The Trustees present their annual report and financial statements for the year ended 29 February 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 Charity's [governing document], the Companies Act 2006 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 objects of the charity are to promote the benefits of the inhabitants of Godmanchester and the neighbourhood without the distinction of sex or political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants 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.

The activities carried out during the year to meet with the charity's objectives were a gala day, Picnic in the Park event, bonfire night event, a carnival, barn dance and a concert. To support these events, subscriptions were received and the publication of "The Bridge" magazine to promote the events was produced.

#### **Public benefit**

In line with the charity's objectives and the detail above, a number of events are held for the local community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Use of volunteers**

Godmanchester Community Association benefit from the local community volunteering assistance at its events throughout the year. The number of volunteers can vary from year to year.

#### **Achievements and performance**

##### **Financial review**

Reserves are maintained to provide a reasonable cover for any unexpected costs or losses incurred and to cover costs. The trustees policy is to hold three years of outgoings for key activities that amount to approximately £10,000 per year. This is subject to a reserve limit of £29,000 after allowing for earmarked reserves, being £19,941 as at 29 February 2024 (2023 - £15,162).

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

Godmanchester Community Association is a charity governed by Memorandum and Articles of Association constituted under a company limited by guarantee. It is registered as a charity with the English Charity Commission. The association commenced activities in January 1984 and became incorporated on 13 May 1999.

The charity is administered by a management committee consisting of members of the association. There are no paid employees. The members of the association are elected by current members to the Annual General Meeting. In addition, the elected members of the management committee may co-opt for an additional five persons, who are considered to make a valuable contribution to the running of the Charity by virtue of their skills and knowledge.

**GODMANCHESTER COMMUNITY ASSOCIATION**

**TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 29 FEBRUARY 2024***

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The Trustees report was approved by the Board of Trustees.

**Alan Peter Hooker - Director**

Trustee

Dated: 27 November 2024

## **GODMANCHESTER COMMUNITY ASSOCIATION**

### **INDEPENDENT EXAMINER'S REPORT**

#### **TO THE TRUSTEES OF GODMANCHESTER COMMUNITY ASSOCIATION**

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I report to the Trustees on my examination of the financial statements of Godmanchester Community Association (the Charity) for the year ended 29 February 2024.

#### **Responsibilities and basis of report**

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (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**

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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Graham Darbourne  
for and on behalf of

TC Group  
Brightfield Business Hub  
Bakewell Road  
Orton Southgate  
Peterborough  
Cambridgeshire  
PE2 6XU

Dated: 29 November 2024

**GODMANCHESTER COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 29 FEBRUARY 2024**

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		<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
	<b>Notes</b>		
<b>Income from:</b>			
Donations and legacies	<b>3</b>	8,247	5,445
Charitable activities	<b>4</b>	60,760	49,304
Investments	<b>5</b>	190	19
		<hr/>	<hr/>
<b>Total income</b>		69,197	54,768
<b>Expenditure on:</b>			
Charitable activities	<b>6</b>	59,363	57,091
		<hr/>	<hr/>
<b>Total expenditure</b>		59,363	57,091
		<hr/>	<hr/>
<b>Net income/(expenditure) and movement in funds</b>		9,834	(2,323)
<b>Reconciliation of funds:</b>			
Fund balances at 1 March 2023		47,581	49,904
		<hr/>	<hr/>
<b>Fund balances at 29 February 2024</b>		57,415	47,581
		<hr/>	<hr/>

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

## GODMANCHESTER COMMUNITY ASSOCIATION

### BALANCE SHEET

AS AT 29 FEBRUARY 2024

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	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	11		4,320		6,145
<b>Current assets</b>					
Cash at bank and in hand		55,513		43,005	
<b>Creditors: amounts falling due within one year</b>	12	(2,418)		(1,569)	
<b>Net current assets</b>			53,095		41,436
<b>Total assets less current liabilities</b>			57,415		47,581
<b>Net assets excluding pension liability</b>			57,415		47,581
			=====		=====
<b>The funds of the Charity</b>					
Unrestricted funds			57,415		47,581
			=====		=====
			57,415		47,581
			=====		=====

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 29 February 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 27 November 2024

Alan Peter Hooker - Director  
**Trustee**

Company registration number 03769694 (England and Wales)

# GODMANCHESTER COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 29 FEBRUARY 2024

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### 1 Accounting policies

#### Charity information

Godmanchester Community Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 19 St. Anns Lane, Godmanchester, Cambridgeshire, PE29 2JE.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, 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 Charity is a Public Benefit Entity as defined by FRS 102.

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

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 financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

The financial statements have been prepared on a going concern basis.

#### 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.

#### 1.4 Income

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. Other donations are recognised once the Charity 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 Charity 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.

## GODMANCHESTER COMMUNITY ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

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#### 1 Accounting policies

(Continued)

##### 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:

Plant and equipment	25% reducing balance and straight line per annum
---------------------	--

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.

##### *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.

# GODMANCHESTER COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans 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 Charity's contractual obligations expire or are discharged or cancelled.

### 1.9 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 Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 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.

### 3 Donations and legacies

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2024</b>	2023
	<b>£</b>	£
Donations and legacies	8,247	5,445

**GODMANCHESTER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 29 FEBRUARY 2024**

**3 Donations and legacies (Continued)**

<b>Donations and legacies</b>		
Bridge Magazine	3,845	3,605
Donations	4,402	1,840
	<u>8,247</u>	<u>5,445</u>

**4 Charitable activities**

	<b>Unrestricted funds total 2024 £</b>	<b>Unrestricted funds total 2023 £</b>
November 5th	14,414	10,246
Picnic In The Park	17,840	13,520
Subscriptions	495	450
Gala Week	2,237	573
Club 800	18,823	18,726
Sundry Income	527	581
New Years Eve	1,145	1,200
Pollarding Society	1,750	1,600
Adult Fishing	370	325
Halloween	655	687
Duck Race	826	602
Carnival buckets	62	164
Race nights	-	174
Easter Bunny	470	456
Comedy	1,146	-
	<u>60,760</u>	<u>49,304</u>

**GODMANCHESTER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 29 FEBRUARY 2024**

**5 Income from investments**

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
Interest receivable	190	19
	<u>          </u>	<u>          </u>

**6 Charitable activities**

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
New Years Eve	1,200	1,200
November 5th	8,861	8,860
Picnic In The Park	17,659	13,590
Gala Week	1,587	562
Club 800	17,105	17,110
Adult Fishing	370	325
Pollarding Society	831	397
Historic Steps	-	4,000
Halloween	218	250
Duck Race	268	190
Race nights	-	84
Easter Bunny	436	336
Comedy	1,420	-
Other charitable activities	134	159
Printing, postage and stationery	3,805	3,799
Insurance (Governance)	1,113	1,593
Accountancy fees (Governance)	1,026	890
AGM	244	266
Administration	269	337
Repairs and maintenance	237	1,000
Sundry expenses	739	968
Charitable donations	16	60
Depreciation of plant and machinery	1,825	1,115
	<u>          </u>	<u>          </u>
<b>Analysis by fund</b>		
Unrestricted funds	59,363	57,091
	<u>          </u>	<u>          </u>
	<u>59,363</u>	<u>57,091</u>

**GODMANCHESTER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 29 FEBRUARY 2024**

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<b>7</b>	<b>Net movement in funds</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Net movement in funds is stated after charging/(crediting)		
	Depreciation of owned tangible fixed assets	1,825	1,115
		<u>          </u>	<u>          </u>

**8 Trustees**

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

**9 Employees**

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Total	-	-
	<u>          </u>	<u>          </u>

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

**10 Taxation**

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

**GODMANCHESTER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 29 FEBRUARY 2024**

**11 Tangible fixed assets**

	<b>Plant and equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 March 2023	13,413
Disposals	(650)
	<hr/>
At 29 February 2024	12,763
	<hr/>
<b>Depreciation and impairment</b>	
At 1 March 2023	7,268
Depreciation charged in the year	1,825
Eliminated in respect of disposals	(650)
	<hr/>
At 29 February 2024	8,443
	<hr/>
<b>Carrying amount</b>	
At 29 February 2024	4,320
	<hr/> <hr/>
At 28 February 2023	6,145
	<hr/> <hr/>

**12 Creditors: amounts falling due within one year**

	<b>Notes</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Deferred income	<b>13</b>	1,428	669
Accruals		990	900
		<hr/>	<hr/>
		2,418	1,569
		<hr/> <hr/>	<hr/> <hr/>

**13 Deferred income**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other deferred income	1,428	669
	<hr/> <hr/>	<hr/> <hr/>

Deferred income is included in the financial statements as follows:

**GODMANCHESTER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 29 FEBRUARY 2024**

**13 Deferred income** **(Continued)**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Deferred income is included within:		
Current liabilities	1,428	669
	<u>          </u>	<u>          </u>
Movements in the year:		
Deferred income at 1 March 2023	669	-
Released from previous periods	(669)	-
Resources deferred in the year	1,150	669
	<u>          </u>	<u>          </u>
Deferred income at 29 February 2024	1,150	669
	<u>          </u>	<u>          </u>
<b>Warning! Figures do not agree by:</b>	278	-

**14 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.

	<b>At 1 March 2023</b>	<b>Incoming resources</b>	<b>Resources At 29 February expended</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	47,581	69,197	(59,363)	57,415
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 March 2022</b>	<b>Incoming resources</b>	<b>Resources At 28 February expended</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	49,904	54,768	(57,091)	47,581
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

## GODMANCHESTER COMMUNITY ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

---

#### 15 Unrestricted funds

Godmanchester Community Association receives donations and contributions for a number of events to be held in the current year and for future planned events.

Some of these funds, although not restricted in their nature, are designed by the Trustees for the provision of events that follow the current year end.

As at 29 February 2024, the earmarked reserves as included in the Trustees' Report are as follows:

Picnic In The Park - £1,982 (2023 - £1,982)

Friends of Picnic In The Park - £4,673 (2023 - £2,575)

Club 800 - £9,520 (2023 - £7,695)

NYE - £126 (2023 - £181)

Snowbell Walk - £494 (2023 - £494)

Pollarders - £3,146 (2023 - £2,227)

Small Group Fund - £Nil (2023 - £8)

**Total earmarked reserves - £19,941 (2023 - £15,162)**

As of November 2023, Godmanchester Community Association (GCA) still await to see the results of their contribution to the historic river steps, an expense in prior year accounts. While an update on the project from Huntingdonshire District Council can be found on the link below, GCA will regularly request feedback to ensure efficient use of their funds and their return if ultimately not utilised.

<https://www.huntingdonshire.gov.uk/people-communities/gmc-mill-project/>

#### 16 Related party transactions

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

**GODMANCHESTER COMMUNITY ASSOCIATION**

England & Wales - Charity number 274712

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# Accounts

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**Charity Registration No. 274712**

**Company Registration No. 03769694 (England and Wales)**

**GODMANCHESTER COMMUNITY ASSOCIATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2023**

# **GODMANCHESTER COMMUNITY ASSOCIATION**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Michael Peter Westcott Rudd - Director Alan Peter Hooker - Director Nicola Rule - Director Stephen Spencer - Director
<b>Secretary</b>	Michael Peter Westcott Rudd
<b>Charity number</b>	274712
<b>Company number</b>	03769694
<b>Principal address</b>	19 St. Anns Lane Godmanchester Cambridgeshire PE29 2JE
<b>Registered office</b>	19 St. Anns Lane Godmanchester Cambridgeshire PE29 2JE
<b>Independent examiner</b>	TC Group Brightfield Business Hub Bakewell Road Orton Southgate Peterborough Cambridgeshire PE2 6XU
<b>Bankers</b>	Lloyds TSB Bank Plc 99 High Street Huntingdon Cambridgeshire

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# GODMANCHESTER COMMUNITY ASSOCIATION

PE29 6DU

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## **GODMANCHESTER COMMUNITY ASSOCIATION**

### **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)**

#### **FOR THE YEAR ENDED 28 FEBRUARY 2023**

---

The Trustees present their report and financial statements for the year ended 28 February 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 Charity's [governing document], the Companies Act 2006 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 objects of the charity are to promote the benefits of the inhabitants of Godmanchester and the neighbourhood without the distinction of sex or political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants 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.

The activities carried out during the year to meet with the charity's objectives were a gala day, Picnic in the Park event, bonfire night event, a carnival, barn dance and a concert. To support these events, subscriptions were received and the publication of "The Bridge" magazine to promote the events was produced.

#### **Public benefit**

In line with the charity's objectives and the detail above, a number of events are held for the local community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Use of volunteers**

Godmanchester Community Association benefit from the local community volunteering assistance at its events throughout the year. The number of volunteers can vary from year to year.

#### **Achievements and performance**

##### **Financial review**

Reserves are maintained to provide a reasonable cover for any unexpected costs or losses incurred and to cover costs. The trustees policy is to hold three years of outgoings for key activities that amount to approximately £10,000 per year. This is subject to a reserve limit of £29,000 after allowing for earmarked reserves, being £15,162 as at 28 February 2023 (2022 - £14,361).

## **GODMANCHESTER COMMUNITY ASSOCIATION**

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

Godmanchester Community Association is a charity governed by Memorandum and Articles of Association constituted under a company limited by guarantee. It is registered as a charity with the English Charity Commission. The association commenced activities in January 1984 and became incorporated on 13 May 1999.

The charity is administered by a management committee consisting of members of the association. There are no paid employees. The members of the association are elected by current members to the Annual General Meeting. In addition, the elected members of the management committee may co-opt for an additional five persons, who are considered to make a valuable contribution to the running of the Charity by virtue of their skills and knowledge.

### **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### ***FOR THE YEAR ENDED 28 FEBRUARY 2023***

---

The Trustees report was approved by the Board of Trustees.

**Alan Peter Hooker - Director**

Trustee

Dated: 16 November 2023

# **GODMANCHESTER COMMUNITY ASSOCIATION**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF GODMANCHESTER COMMUNITY ASSOCIATION**

---

I report to the Trustees on my examination of the financial statements of Godmanchester Community Association (the Charity) for the year ended 28 February 2023.

#### **Responsibilities and basis of report**

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ( the 2006 Act ).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part

16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (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**

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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Graham Darbourne  
for and on behalf of

TC Group  
Brightfield Business Hub  
Bakewell Road  
Orton Southgate

# GODMANCHESTER COMMUNITY ASSOCIATION

Peterborough  
Cambridgeshire  
PE2 6XU

Dated: 17 November 2023

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 28 FEBRUARY 2023

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			<b>Unrestricted</b> Unrestricted <b>funds</b> <b>2023</b>	funds 2022	Restricted funds 2022	Total 202 2
		<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>						
Donations and legacies		<b>3</b>	5,445	4,916	-	4,916
Charitable activities		<b>4</b>	49,304	54,761	-	54,761
Investments		<b>5</b>	19	2	-	2
<b>Total income</b>	54,768		59,679			
<b>Expenditure on:</b>						
Charitable activities		<b>6</b>	57,091	55,733	-	55,733
Gross transfers between funds						
<b>Net (expenditure)/income for the year/</b>			-	7,500	(7,500)	-
<b>Net movement in funds</b>			(2,323)	11,446	(7,500)	3,946
Fund balances at 1 March 2022			49,904	38,458	7,500	45,958
<b>Fund balances at 28 February 2023</b>	47,581		49,904		49,904	

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## **GODMANCHESTER COMMUNITY ASSOCIATION**

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## GODMANCHESTER COMMUNITY ASSOCIATION

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### BALANCE SHEET

AS AT 28 FEBRUARY 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	10		6,145		1,127
<b>Current assets</b>					
Cash at bank and in hand		43,005		49,627	
<b>Creditors: amounts falling due within one year</b>	11	(1,569)		(850)	
Net current assets			41,436		48,777
<b>Total assets less current liabilities</b>	47,581	49,904			
<b>Income funds</b>					
Unrestricted funds		47,581		49,904	
			47,581		49,904

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28 February 2023.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

## **GODMANCHESTER COMMUNITY ASSOCIATION**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 28 FEBRUARY 2023**

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**( Continued )**

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 16 November 2023

Alan Peter Hooker - Director

**Trustee**

**Company Registration No. 03769694**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 28 FEBRUARY 2023**

## **1 Accounting policies**

### **Charity information**

Godmanchester Community Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 19 St. Anns Lane, Godmanchester, Cambridgeshire, PE29 2JE.

### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006 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)". 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 are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

### **1.2 Going concern**

The financial statements have been prepared on a going concern basis.

### **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.

### **1.4 Income**

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. Other donations are recognised once the Charity 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 Charity 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.

## **1 Accounting policies**

### **1.5 Expenditure**

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

### **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:

Plant and equipment 25 % reducing balance and straight line per annum

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 net income/(expenditure) for the year.

### **1.7 Impairment of fixed assets**

**GODMANCHESTER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 28 FEBRUARY 2023**

---

**( Continued )**

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.

***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.

# GODMANCHESTER COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

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( Continued )

### 1 Accounting policies

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans 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 Charity's contractual obligations expire or are discharged or cancelled.

### 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.

### 3 Donations and legacies

**Unrestricted**  
Unrestricted **funds**  
funds

**2023** 2022  
**£** £

# GODMANCHESTER COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

---

		( Continued )	
Donations and legacies	5,445	4,916	
		====	====
<b>Donations and legacies</b>			
Bridge Magazine		3,605	3,395
Donations		1,840	1,521
		-----	-----
		5,445	4,916
		====	====
<b>3</b>	<b>Donations and legacies</b>		

Godmanchester Community Association (GCA) see dredging the Mill Lade as an essential project that no authority would previously undertake. In 2019, GCA had undertaken to fulfil the project funding it up front from reserves, with The Looker Foundation having guaranteed to reimburse GCA over four years. In 2019 £15,000 was received. An accrued amount of £7,500 was provided in the comparative year in support of this.

As a result of the above, the local Town Council has agreed to set funds aside to repeat the dredging operation every five years.

GCA will be disposing of the resultant silt by spreading over the recreation ground using a contractor. These additional costs will be supported by Club 800 and other donations. **4 Charitable activities**

	<b>Unrestricted Unrestricted funds total funds total</b>	
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
November 5th	10,246	13,836
Picnic In The Park	13,520	16,269
Subscriptions	450	30
Gala Week	573	1,475
Club 800	18,726	17,575
Sundry Income	581	35
New Years Eve	1,200	196
Historic Steps	-	2,000

**GODMANCHESTER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 28 FEBRUARY 2023**

Pollarding Society	1,600	1,500
Adult Fishing	325	738
Halloween	687	455
Duck Race	602	652
Carnival buckets	164	-
Race nights	174	-
Easter Bunny	456	-
	<u>49,30</u>	<u>54,76</u>
<b>5 Investments</b>	<u>4</u>	<u>1</u>

	<b>Unrestricted</b> Unrestricted <b>funds</b>	fund s
	<b>2023</b>	202
	<b>£</b>	<b>£</b>
Interest receivable	<u>19</u>	<u>2</u>

**6 Charitable activities**

	<b>Total</b> <b>2023</b>	<b>Total</b> <b>2022</b>
	<b>£</b>	<b>£</b>
		1,29
New Years Eve	1,200	8
November 5th	8,860	9,36
Picnic In The Park	13,590	9
Gala Week	562	14,86
Club 800	17,110	0
Adult Fishing	325	2,34
Pollarding Society	397	6
Historic Steps	4,000	17,17
Halloween	250	7
		738
		1,54
		0
		221
		233

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**GODMANCHESTER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 28 FEBRUARY 2023**

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	<b>( Continued )</b>	
Duck Race	190	114
Race nights	84	-
Easter Bunny	336	-
Other charitable activities	159	122
Printing, postage and stationery	3,799	2,763
Insurance (Governance)	1,593	721
Accountancy fees (Governance)	840	850
AGM	266	-
Administration	337	309
Repairs and maintenance	1,000	-
Sundry expenses	968	1,084
Charitable donations	60	1,460
Depreciation of plant and machinery	1,115	528
<b>Analysis by fund</b>		
Unrestricted funds	57,041	55,733
		55,733
	57,041	3

**GODMANCHESTER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 28 FEBRUARY 2023**

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<b>7 Net movement in funds</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Net movement in funds is stated after charging/(crediting)		52
Depreciation of owned tangible fixed assets	1,115	<u>8</u>

**8 Trustees**

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

**9 Employees**

The average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Total	-	-

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

**10 Tangible fixed assets**

		<b>Plant and equipment</b>
		<b>£</b>
<b>Cost</b>		
At 1 March 2022	7,280	
Additions	6,133	
		<u>          </u>
At 28 February 2023	13,413	
		<u>          </u>
<b>Depreciation and impairment</b>		
At 1 March 2022	6,153	
Depreciation charged in the year	1,115	
		<u>          </u>
At 28 February 2023	7,268	
		<u>          </u>



## **GODMANCHESTER COMMUNITY ASSOCIATION**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

#### **FOR THE YEAR ENDED 28 FEBRUARY 2023**

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Some of these funds, although not restricted in their nature, are designed by the Trustees for the provision of events that follow the current year end.

As at 28 February 2023, the earmarked reserves as included in the Trustees' Report are as follows:

Picnic In The Park - £1,982 (2022 - £1,982)

Friends of Picnic In The Park - £2,575 (2022 - £336)

Club 800 - £7,695 (2022 - £6,280)

Amphitheatre - £Nil (2022 - £276)

NYE - £181 (2022 - £181)

Snowbell Walk - £494 (2022 - £511)

Pollarders - £2,227 (2022 - £1,024)

Historic Steps - £Nil (2022 - £3,779)

Small Group Fund - £8 (2022 - £(8))

**Total earmarked reserves - £15,162 (2022 - £14,361)**

As of November 2023, Godmanchester Community Association (GCA) still await to see the results of their contribution to the historic river steps, an expense in this year's accounts. While an update on the project from Huntingdonshire District Council can be found on the link below, GCA will regularly request feedback to ensure efficient use of their funds and their return if ultimately not utilised.

<https://www.huntingdonshire.gov.uk/people-communities/gmc-mill-project/>

#### **15 Related party transactions**

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

**GODMANCHESTER COMMUNITY ASSOCIATION**

England & Wales - Charity number 274712

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# Accounts

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**Charity Registration No. 274712**

**Company Registration No. 03769694 (England and Wales)**

**GODMANCHESTER COMMUNITY ASSOCIATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2022**

# GODMANCHESTER COMMUNITY ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Michael Peter Westcott Rudd - Director Alan Peter Hooker - Director Nicola Rule - Director Stephen Spencer - Director
<b>Secretary</b>	Michael Peter Westcott Rudd
<b>Charity number</b>	274712
<b>Company number</b>	03769694
<b>Principal address</b>	19 St. Anns Lane Godmanchester Cambridgeshire PE29 2JE
<b>Registered office</b>	19 St. Anns Lane Godmanchester Cambridgeshire PE29 2JE
<b>Independent examiner</b>	TC Group Brightfield Business Hub Bakewell Road Orton Southgate Peterborough Cambridgeshire PE2 6XU

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# **GODMANCHESTER COMMUNITY ASSOCIATION**

## **Bankers**

Lloyds TSB Bank Plc  
99 High Street  
Huntingdon  
Cambridgeshire  
PE29 6DU

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Statement of financial activities	4
Balance sheet	5 - 6
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## **GODMANCHESTER COMMUNITY ASSOCIATION**

### **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)**

#### ***FOR THE YEAR ENDED 28 FEBRUARY 2022***

---

The Trustees present their report and financial statements for the year ended 28 February 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 Charity's [governing document], the Companies Act 2006 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 objects of the charity are to promote the benefits of the inhabitants of Godmanchester and the neighbourhood without the distinction of sex or political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants 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.

The activities carried out during the year to meet with the charity's objectives were a gala day, Picnic in the Park event, bonfire night event, a carnival, barn dance and a concert. To support these events, subscriptions were received and the publication of "The Bridge" magazine to promote the events was produced.

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

In line with the charity's objectives and the detail above, a number of events are held for the local community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### ***Use of volunteers***

Godmanchester Community Association benefit from the local community volunteering assistance at its events throughout the year. The number of volunteers can vary from year to year.

#### **Achievements and performance**

##### **Financial review**

Reserves are maintained to provide a reasonable cover for any unexpected costs or losses incurred and to cover costs. The trustees policy is to hold three years of outgoings for key activities that amount to approximately £10,000 per year. This is subject to a reserve limit of £29,000 after allowing for earmarked reserves, being £14,360 as at 28 February 2022 (2021 - £13,811).

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

## **GODMANCHESTER COMMUNITY ASSOCIATION**

Godmanchester Community Association is a charity governed by Memorandum and Articles of Association constituted under a company limited by guarantee. It is registered as a charity with the English Charity Commission. The association commenced activities in January 1984 and became incorporated on 13 May 1999.

The charity is administered by a management committee consisting of members of the association. There are no paid employees. The members of the association are elected by current members to the Annual General Meeting. In addition, the elected members of the management committee may co-opt for an additional five persons, who are considered to make a valuable contribution to the running of the Charity by virtue of their skills and knowledge.

### **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### ***FOR THE YEAR ENDED 28 FEBRUARY 2022***

---

The Trustees report was approved by the Board of Trustees.

**Alan Peter Hooker - Director**

Trustee

Dated: 27 November 2022

## **GODMANCHESTER COMMUNITY ASSOCIATION**

### **INDEPENDENT EXAMINER'S REPORT**

#### **TO THE TRUSTEES OF GODMANCHESTER COMMUNITY ASSOCIATION**

---

I report to the Trustees on my examination of the financial statements of Godmanchester Community Association (the Charity) for the year ended 28 February 2022.

#### **Responsibilities and basis of report**

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part

16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (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**

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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Mitchell Burden  
for and on  
behalf of

TC Group  
Brightfield Business Hub  
Bakewell Road  
Orton Southgate  
Peterborough  
Cambridgeshire  
PE2 6XU

**GODMANCHESTER COMMUNITY ASSOCIATION**

Dated: 28 November 2022

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 28 FEBRUARY 2022**

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted 2022 £	Restricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	<b>Notes</b>						
<b>Income from:</b>							
Donations and legacies	<b>3</b>	4,916	-	4,916	2,945	-	2,945
Charitable activities	<b>4</b>	54,761	-	54,761	22,683	-	22,683
Investments	<b>5</b>	—2	-	—2	—109	-	—109
		59,679	-	59,679	25,737	-	25,737
<b>Total income</b>		—	-	—	—	-	—
<b>Expenditure on:</b>							
Charitable activities	<b>6</b>	55,733	-	55,733	24,365	601	24,966
<b>Net incoming resources before transfers</b>		3,946	-	3,946	1,372	(601)	771
Gross transfers between funds		7,500	(7,500)	-	(8,101)	8,101	-
<b>Net income/ (expenditure) for the year/ Net movement in funds</b>		11,446	(7,500)	3,946	(6,729)	7,500	771
Fund balances at 1 March 2021		38,458	7,500	45,958	45,187	-	45,187
<b>Fund balances at 28 February 2022</b>		49,904	-	49,904	38,458	7,500	45,958

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

All income and expenditure derive from continuing activities.

## GODMANCHESTER COMMUNITY ASSOCIATION

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006. **BALANCE SHEET**

### AS AT 28 FEBRUARY 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	10		1,127		524
<b>Current assets</b>					
Debtors	11	-		7,500	
Cash at bank and in hand		49,627		38,871	
			49,627		46,371
<b>Creditors: amounts falling due within one year</b>	12	(850)		(937)	
Net current assets			48,777		45,434
<b>Total assets less current liabilities</b>			49,904		45,958
<b>Income funds</b>					
Restricted funds	13		-		7,500
Unrestricted funds			49,904		38,458
			49,904		45,958

### BALANCE SHEET (CONTINUED)

### AS AT 28 FEBRUARY 2022

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28 February 2022.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

## **GODMANCHESTER COMMUNITY ASSOCIATION**

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 27 November 2022

Alan Peter Hooker - Director  
**Trustee**

**Company Registration No. 03769694**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2022**

### **1 Accounting policies**

#### **Charity information**

Godmanchester Community Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 19 St. Anns Lane, Godmanchester, Cambridgeshire, PE29 2JE.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006 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)". 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 are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

The financial statements have been prepared on a going concern basis.

#### **1.3 Charitable funds**

## **GODMANCHESTER COMMUNITY ASSOCIATION**

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

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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.

### **1.4 Income**

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. Other donations are recognised once the Charity 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.

# GODMANCHESTER COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

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(Continued)

- 1 Legacies are recognised on receipt or otherwise if the Charity 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. **Accounting policies**

### 1.5 Expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

### 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:

Plant and equipment	25% reducing balance and straight line per annum
---------------------	--

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 net income/(expenditure) for the year.

### 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.

### **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.

## 1 Accounting policies

### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where

# GODMANCHESTER COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 28 FEBRUARY 2022

(Continued)

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 Charity's contractual obligations expire or are discharged or cancelled.

## 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.

## 3 Donations and legacies

	Unrestricted funds	
	2022	2021
	£	£
Donations and legacies	<u>4,916</u>	<u>2,945</u>
<b>Donations and legacies</b>		
Bridge Magazine	3,395	2,945
Donations	1,521	-

# GODMANCHESTER COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 28 FEBRUARY 2022

(Continued)  
4,916      2,945  
                          

### 3 Donations and legacies

Godmanchester Community Association (GCA) see dredging the Mill Lade as an essential project that no authority would previously undertake. In 2019, GCA had undertaken to fulfil the project funding it up front from reserves, with The Looker Foundation having guaranteed to reimburse GCA over four years. In 2019 £15,000 was received. An accrued amount of £7,500 was provided in the comparative year in support of this.

As a result of the above, the local Town Council has agreed to set funds aside to repeat the dredging operation every five years.

GCA will be disposing of the resultant silt by spreading over the recreation ground using a contractor. These additional costs will be supported by Club 800 and other donations. **4 Charitable activities**

	<b>Unrestricted Unrestricted funds total funds total</b>	
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
November 5th	13,836	-
Picnic In The Park	16,269	1,750
Subscriptions	30	330
Gala Week	1,475	27
Club 800	17,575	15,210
Sundry Income	35	604
New Years Eve	196	910
Historic Steps	2,000	2,000
Pollarding Society	1,500	1,240
Adult Fishing	738	-
Halloween	455	-
Duck Race	652	-
Small Group Fund	<u>-</u>	<u>612</u>
	54,76	22,68
	<u>0</u>	<u>3</u>

**GODMANCHESTER COMMUNITY ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 28 FEBRUARY 2022****5 Investments**

	<b>Unrestricted</b>	
	Unrestricted funds	
	<b>2022</b>	2021
	<b>£</b>	£
Interest receivable	<u>2</u>	<u>109</u>

**6 Charitable activities**

	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>
Mill Lade Dredging	-	601
New Years Eve	1,298	-
November 5th	9,369	-
Picnic In The Park	14,860	219
Gala Week	2,346	-
Club 800	17,177	16,254
Friends Of Picnic In The Park	-	54
Adult Fishing	738	-
Pollarding Society	1,540	862
Historic Steps	221	990
Halloween	233	-
Duck Race	114	-
Other charitable activities	122	-
Printing, postage and stationery	2,763	3,389
Insurance (Governance)	721	834
Accountancy fees (Governance)	793	793
Administration	309	157
Sundry expenses	1,084	469
Charitable donations	1,460	30
Depreciation of plant and machinery	<u>528</u>	<u>314</u>
<b>Analysis by fund</b>		
Unrestricted funds	55,676	24,3

**GODMANCHESTER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 28 FEBRUARY 2022**

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Restricted funds	-	65
	<u>          </u>	<u>601</u>
<b>7 Net movement in funds</b>	<b>2022</b>	<b>20</b>
	<b>£</b>	<b>21</b>
		<b>£</b>

Net movement in funds is stated after charging/(crediting)

Depreciation of owned tangible fixed assets	<u>528</u>	<u>31</u>
		<u>4</u>

**8 Trustees**

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

**9 Employees**

The average monthly number of employees during the year was:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was £60,000 or more. **10 Tangible fixed assets**

	<b>Plant and equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 March 2021	6,149
Additions	<u>1,131</u>
At 28 February 2022	<u>7,280</u>
<b>Depreciation and impairment</b>	
At 1 March 2021	5,625
Depreciation charged in the year	<u>528</u>
At 28 February 2022	<u>6,153</u>
<b>Carrying amount</b>	

**GODMANCHESTER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 28 FEBRUARY 2022**

At 28 February 2022	1,127
At 28 February 2021	<u>      </u>

52  
~~4~~

**11 Debtors**

	<b>2022</b>	<b>2021</b>
<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
Prepayments and accrued income	<u>      </u>	<u>7,500</u>

**12 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<u>850</u>	<u>937</u>

**13 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 March 2020	Resources expended	Transfers	Balance at 1 March 2021	Transfer s	Balance at 28 February 2022
	£	£	£	£	£	£
Dredging Mill Lade project	<u>      </u>	<u>601</u>	<u>8,101</u>	<u>7,500</u>	(7,500)	<u>      </u>

Restricted funds relate to the Dredging Mill Lade project for which the majority work has already been undertaken. The Looker Foundation guaranteed to reimburse the Charity over four years with the final contribution payment in the current period.

**14 Unrestricted funds**

Godmanchester Community Association receives donations and contributions for a number of events to be held in the current year and for future planned events.

## GODMANCHESTER COMMUNITY ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 28 FEBRUARY 2022

Some of these funds, although not restricted in their nature, are designed by the Trustees for the provision of events that follow the current year end.

As at 28 February 2022, the earmarked reserves as included in the Trustees' Report are as follows:

Picnic In The Park - £1,982 (2021 - £1,982)

Friends of Picnic In The Park - £336 (2021 - £274)

Club 800 - £6,280 (2021 - £5,882)

Amphitheatre - £276 (2021 - £204)

NYE - £181 (2021 - £1,283)

Snowbell Walk - £511 (2021 - £511)

Pollarders - £1,024 (2021 - £1,064)

Historic Steps - £3,779 (2021 - £2,000)

Small Group Fund - £(8) (2021 - £612)

**Total earmarked reserves - £14,361 (2021 - £13,811)**

#### 15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021
	£	£	£	£	£
Fund balances at 28 February 2022 are represented by:					
Tangible assets	1,127	-	1,127	524	-
Current assets/(liabilities)	<u>48,777</u>	<u>-</u>	<u>48,777</u>	<u>37,934</u>	<u>7,500</u>
	<u>49,904</u>	<u>-</u>	<u>49,904</u>	<u>38,458</u>	<u>7,500</u>

#### 16 Related party transactions

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

**GODMANCHESTER COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 28 FEBRUARY 2022***

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**GODMANCHESTER COMMUNITY ASSOCIATION**

England & Wales - Charity number 274712

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# Accounts

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Company registration number: 03769694

Charity registration number: 274712

# Godmanchester Community Association

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 28 February 2021

# Godmanchester Community Association

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# Godmanchester Community Association

## Reference and Administrative Details

<b>Trustees</b>	Michael Peter Westcott Rudd - Director Alan Peter Hooker - Director Nicola Rule - Director Stephen Spencer - Director
<b>Secretary</b>	Michael Peter Westcott Rudd
<b>Principal Office</b>	19 St. Anns Lane Godmanchester Cambridgeshire PE29 2JE
<b>Registered Office</b>	19 St. Anns Lane Godmanchester Cambridgeshire PE29 2JE  The charity is incorporated in England & Wales.
<b>Company Registration Number</b>	03769694
<b>Charity Registration Number</b>	274712
<b>Bankers</b>	Lloyds TSB Bank Plc 99 High Street Huntingdon Cambridgeshire PE29 6DU
<b>Independent Examiner</b>	TC Group 4 Cyrus Way Cygnet Park Hampton Peterborough PE7 8HP

# Godmanchester Community Association

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 28 February 2021.

### Trustees

Michael Peter Westcott Rudd - Director

Alan Peter Hooker - Director

Nicola Rule - Director

Stephen Spencer - Director

Please note that reference and administrative information details are provided on page 1 of these financial statements.

### Objectives and activities

#### *Objects and aims*

The objects of the charity are to promote the benefits of the inhabitants of Godmanchester and the neighbourhood without the distinction of sex or political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants 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.

The activities carried out during the year to meet with the charity's objectives were a gala day, Picnic in the Park event, bonfire night event, a carnival, barn dance and a concert. To support these events, subscriptions were received and the publication of "The Bridge" magazine to promote the events was produced.

#### *Public benefit*

In line with the charity's objectives and the detail above, a number of events are held for the local community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### *Use of volunteers*

Godmanchester Community Association benefit from the local community volunteering assistance at its events throughout the year. The number of volunteers can vary from year to year.

### Achievements and performance

### Financial review

#### *Policy on reserves*

Reserves are maintained to provide a reasonable cover for any unexpected costs or losses incurred and to cover costs. The trustees policy is to hold three years of outgoings for key activities that amount to approximately £10,000 per year. This is subject to a reserve limit of £29,000 after allowing for earmarked reserves, being £13,811 as at 28 February 2021 (2020 - £10,752).

### Structure, governance and management

#### *Nature of governing document*

Godmanchester Community Association is a charity governed by Memorandum and Articles of Association constituted under a company limited by guarantee. It is registered as a charity with the English Charity Commission. The association commenced activities in January 1984 and became incorporated on 13 May 1999.

# Godmanchester Community Association

## Trustees' Report

### *Recruitment and appointment of trustees*

The charity is administered by a management committee consisting of members of the association. There are no paid employees. The members of the association are elected by current members to the Annual General Meeting. In addition, the elected members of the management committee may co-opt for an additional five persons, who are considered to make a valuable contribution to the running of the Charity by virtue of their skills and knowledge.

### *Induction and training of trustees*

New trustees are introduced to key staff. In addition, regular trustee forums are held to update trustees on changes to their role over time.

### **Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 28 November 2021 and signed on its behalf by:

Alan Peter Hooker - Director  
Trustee

## **Godmanchester Community Association**

### **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Godmanchester Community Association for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 28 November 2021 and signed on its behalf by:

Alan Peter Hooker - Director  
Trustee

## Godmanchester Community Association

### Independent Examiner's Report to the trustees of Godmanchester Community Association

I report to the charity trustees on my examination of the accounts of the charity for the year ended 28 February 2021.

#### Responsibilities and basis of report

As the charity's trustees of the Charitable Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charitable Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

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:

1. accounting records were not kept in respect of the Charitable Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mitchell Burden FCA  
for and on behalf of

TC Group  
4 Cyrus Way  
Cygnet Park  
Hampton  
Peterborough  
PE7 8HP

29 November 2021

## Godmanchester Community Association

### Statement of Financial Activities for the Year Ended 28 February 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	2,945	-	2,945	5,329
Charitable activities	4	22,683	-	22,683	45,559
Investment income	5	109	-	109	40
Total Income		<u>25,737</u>	<u>-</u>	<u>25,737</u>	<u>50,928</u>
<b>Expenditure on:</b>					
Charitable activities	6	<u>(24,365)</u>	<u>(601)</u>	<u>(24,966)</u>	<u>(63,342)</u>
Total Expenditure		<u>(24,365)</u>	<u>(601)</u>	<u>(24,966)</u>	<u>(63,342)</u>
Net income/(expenditure)		1,372	(601)	771	(12,414)
Transfers between funds		<u>(8,101)</u>	<u>8,101</u>	<u>-</u>	<u>-</u>
Net movement in funds		(6,729)	7,500	771	(12,414)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>45,187</u>	<u>-</u>	<u>45,187</u>	<u>57,601</u>
Total funds carried forward	14	<u><u>38,458</u></u>	<u><u>7,500</u></u>	<u><u>45,958</u></u>	<u><u>45,187</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 14.

# Godmanchester Community Association

(Registration number: 03769694)  
Balance Sheet as at 28 February 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	10	524	838
<b>Current assets</b>			
Debtors	11	7,500	15,000
Cash at bank and in hand	12	<u>38,871</u>	<u>30,142</u>
		46,371	45,142
<b>Creditors: Amounts falling due within one year</b>	13	<u>(937)</u>	<u>(793)</u>
<b>Net current assets</b>		<u>45,434</u>	<u>44,349</u>
<b>Net assets</b>		<u>45,958</u>	<u>45,187</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		7,500	-
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>38,458</u>	<u>45,187</u>
<b>Total funds</b>	14	<u>45,958</u>	<u>45,187</u>

For the financial year ending 28 February 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 28 November 2021 and signed on their behalf by:

Alan Peter Hooker - Director  
Trustee

The notes on pages 8 to 15 form an integral part of these financial statements.

# Godmanchester Community Association

## Notes to the Financial Statements for the Year Ended 28 February 2021

### 1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### Basis of preparation

Godmanchester Community Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

The trustees are confident about the continued financial standing and viability of the Association. They have considered the ongoing impact of COVID-19 and although this has had and will continue to have, at least in the short term, an ongoing impact on the community activities. Its income is in the main from the revenues derived from those activities which are currently being planned inline with government guidance. There is no competing organisation which would threaten those activities once resumed, and the Association does not have underlying or ongoing overheads for things such as rent and staff salaries as it does not occupy premises or employ staff.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

# Godmanchester Community Association

## Notes to the Financial Statements for the Year Ended 28 February 2021

### ***Gift aid***

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

### ***Investment income***

Bank interest is recognised once the amount is notified as due.

### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	25% reducing balance per annum

### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

## Godmanchester Community Association

### Notes to the Financial Statements for the Year Ended 28 February 2021

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### 3 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Donations and legacies;			
Donations from individuals	-	-	150
Bridge Magazine	2,945	2,945	3,295
Mill Lade Dredging	-	-	1,884
	<u>2,945</u>	<u>2,945</u>	<u>5,329</u>

Godmanchester Community Association (GCA) see dredging the Mill Lade as an essential project that no authority would previously undertake. In 2019, GCA had undertaken to fulfil the project funding it up front from reserves, with The Looker Foundation having guaranteed to reimburse GCA over four years. In 2019 £15,000 was received. An accrued amount of £7,500 is provided in this year and the comparative year in support of this.

As a result of the above, the local Town Council has agreed to set funds aside to repeat the dredging operation every five years.

GCA will be disposing of the resultant silt by spreading over the recreation ground using a contractor. These additional costs will be supported by Club 800 and other donations.

## Godmanchester Community Association

### Notes to the Financial Statements for the Year Ended 28 February 2021

#### 4 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
November 5th	-	-	7,855
Picnic In The Park	1,750	1,750	15,606
Subscriptions	330	330	435
Gala Week	27	27	2,067
Club 800	15,210	15,210	14,793
Friends Of Picnic In The Park	-	-	832
Sundry Income	604	604	1,187
New Years Eve	910	910	1,008
Historic Steps	2,000	2,000	-
Pollarding Society	1,240	1,240	1,004
Adult Fishing	-	-	772
Small Group Fund	612	612	-
	<u>22,683</u>	<u>22,683</u>	<u>45,559</u>

#### 5 Investment income

	<b>Unrestricted funds General £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	109	109	40
	<u>109</u>	<u>109</u>	<u>40</u>

## Godmanchester Community Association

### Notes to the Financial Statements for the Year Ended 28 February 2021

#### 6 Expenditure on charitable activities

	Activity undertaken directly £	Total 2021 £	Total 2020 £
Mill Lade Dredging	601	601	3,888
November 5th	-	-	10,264
Picnic In The Park	219	219	23,235
Gala Week	-	-	1,809
Club 800	16,254	16,254	13,655
Friends Of Picnic In The Park	54	54	381
New Years Eve	-	-	1,200
Adult Fishing	-	-	812
Pollarding Society	862	862	424
Historic Steps	990	990	-
Printing, postage and stationery	3,389	3,389	3,073
Insurance (Governance)	834	834	630
Accountancy fees (Governance)	793	793	1,014
AGM (Governance)	-	-	167
Administration	157	157	120
Sundry expenses	469	469	1,443
Charitable donations	30	30	1,030
Depreciation of plant and machinery	189	189	197
	24,841	24,841	63,342
	24,841	24,841	63,342

£24,240 (2020 - £59,454) of the above expenditure was attributable to unrestricted funds and £601 (2020 - £3,888) to restricted funds.

#### 7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	314	197
	314	197

#### 8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

## Godmanchester Community Association

### Notes to the Financial Statements for the Year Ended 28 February 2021

#### 9 Taxation

The charity is a registered charity and exempt from corporation taxation for activities associated with its charitable objectives.

#### 10 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 March 2020	6,149	6,149
At 28 February 2021	<u>6,149</u>	<u>6,149</u>
<b>Depreciation</b>		
At 1 March 2020	5,311	5,311
Charge for the year	<u>314</u>	<u>314</u>
At 28 February 2021	<u>5,625</u>	<u>5,625</u>
<b>Net book value</b>		
At 28 February 2021	<u>524</u>	<u>524</u>
At 29 February 2020	<u>838</u>	<u>838</u>

#### 11 Debtors

	<b>2021 £</b>	<b>2020 £</b>
Accrued income	<u>7,500</u>	<u>15,000</u>

#### 12 Cash and cash equivalents

	<b>2021 £</b>	<b>2020 £</b>
Cash at bank	<u>38,871</u>	<u>30,142</u>

#### 13 Creditors: amounts falling due within one year

	<b>2021 £</b>	<b>2020 £</b>
Accruals and deferred income	<u>937</u>	<u>793</u>

## Godmanchester Community Association

### Notes to the Financial Statements for the Year Ended 28 February 2021

#### 14 Funds

	Balance at 1 March 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 28 February 2021 £
<b>Unrestricted funds</b>					
General	45,187	25,737	(24,365)	(8,101)	38,458
<b>Restricted funds</b>	<u>-</u>	<u>-</u>	<u>(601)</u>	<u>8,101</u>	<u>7,500</u>
<b>Total funds</b>	<u>45,187</u>	<u>25,737</u>	<u>(24,966)</u>	<u>-</u>	<u>45,958</u>
	Balance at 1 March 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 29 February 2020 £
<b>Unrestricted funds</b>					
General	55,686	49,044	(59,454)	(89)	45,187
<b>Restricted funds</b>	<u>1,915</u>	<u>1,884</u>	<u>(3,888)</u>	<u>89</u>	<u>-</u>
<b>Total funds</b>	<u>57,601</u>	<u>50,928</u>	<u>(63,342)</u>	<u>-</u>	<u>45,187</u>
<b>Restricted funds</b>					

Restricted funds relate to the Dredging Mill Lade project for which the majority work has already been undertaken. The Looker Foundation guaranteed to reimburse the Charity over four years with the final contribution payment due in the 2021-22 accounts year.

## Godmanchester Community Association

### Notes to the Financial Statements for the Year Ended 28 February 2021

#### Unrestricted funds

Godmanchester Community Association receives donations and contributions for a number of events to be held in the current year and for future planned events.

Some of these funds, although not restricted in their nature, are designed by the Trustees for the provision of events that follow the current year end.

As at 28 February 2021, the earmarked reserves as included in the Trustees ' Report are as follows:

Picnic In The Park - £1,982 (2020 - £451)

Friends of Picnic In The Park - £274 (2020 - £402)

Club 800 - £5,882 (2020 - £7,135)

Amphitheatre - £204 (2020 - £1,194)

NYE - £1,283 (2020 - £373)

Snowbell Walk - £511 (2020 - £511)

Pollarders - £1,064 (2020 - £686)

Historic Steps - £2,000 (2020 - £nil)

Small Group Fund - £612 (2020 - £nil)

**Total earmarked reserves - £13,811 (2020 - £10,752)**

The transfer amounts included in Note 14 above reconcile the amounts expensed in the year in relation to Mill Lade Dredging, £601 and the bank receipt due of £7,500 to be received in 2021-22. At the beginning of the year, the amount of £15,000 b/fwd was included as unrestricted funds. £7,500 was received in the current year.

#### 15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 28 February 2021 £
Tangible fixed assets	524	-	524
Current assets	38,871	7,500	46,371
Current liabilities	(937)	-	(937)
Total net assets	<u>38,458</u>	<u>7,500</u>	<u>45,958</u>