

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

Trustees

Michael Peter Westcott Rudd - Director
Alan Peter Hooker - Director
Nicola Rule - Director
Stephen Spencer - Director
Gordon Charles Allgood

Secretary

Michael Peter Westcott Rudd

Charity number

274712

Company number

03769694

Principal address

19 St. Anns Lane
Godmanchester
Cambridgeshire
PE29 2JE

Registered office

19 St. Anns Lane
Godmanchester
Cambridgeshire
PE29 2JE

Independent examiner

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

Bankers

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

GODMANCHESTER COMMUNITY ASSOCIATION

CONTENTS

	Page
Trustees report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 15

GODMANCHESTER COMMUNITY ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 28 FEBRUARY 2025

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

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

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

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £
	Notes				
Income from:					
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
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total income		36,165	18,783	54,948	69,197
Expenditure on:					
Charitable activities	6	45,080	17,082	62,162	59,363
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditure		45,080	17,082	62,162	59,363
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net income/(expenditure)		(8,915)	1,701	(7,214)	9,834
Transfers between funds		(9,605)	9,605	-	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net movement in funds	7	(18,520)	11,306	(7,214)	9,834
Reconciliation of funds:					
Fund balances at 1 March 2024		57,415	-	57,415	47,581
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund balances at 28 February 2025		38,895	11,306	50,201	57,415
		<u> </u>	<u> </u>	<u> </u>	<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**

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

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

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

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations and legacies		
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	<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

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	-	-

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

	Plant and equipment
	£
Cost	
At 1 March 2024	12,763
Additions	715
	<u> </u>
At 28 February 2025	13,478
	<u> </u>
Depreciation and impairment	
At 1 March 2024	8,443
Depreciation charged in the year	2,000
	<u> </u>
At 28 February 2025	10,443
	<u> </u>
Carrying amount	
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	378	1,428
	<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>
Previous year:	At 1 March 2023	Incoming resources	Resources expended	Transfers	At 29 February 2024
	£	£	£	£	£
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

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 28 February 2025:			
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>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 29 February 2024:			
Tangible assets	4,320	-	4,320
Current assets/(liabilities)	53,095	-	53,095
	<u>57,415</u>	<u>-</u>	<u>57,415</u>

GODMANCHESTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

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).