

PATCHAM COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023 REGISTERED CHARITY NO 275529

INCOME & EXPENDITURE

INCOME	2023			2022		
	PCA	Bridge Club	Total	PCA	Bridge Club	Total
Membership Subscriptions	1,635.00		1,635.00	1,435.00		1,435.00
Bridge Club Activities		21,505.68			14,902.89	
Registration Fees				775.00		775.00
Room Hire	16,526.00		16,526.00	7,568.00		7,568.00
Movement in Debtors				-880.00		-880.00
Room Hire Deposits				0.00		0.00
Interest	146.16		146.16	251.67		251.67
Social Activities	1,450.00		1,450.00	743.00		743.00
Storage	540.00		540.00	260.00		260.00
Key Deposits				75.00		75.00
Film Night	1,187.90		1,187.90	292.00		292.00
Council Grant				8,000.00		8,000.00
Donation						
TOTAL INCOME	21,485.06	21,505.68	42,990.74	18,519.67	14,902.89	33,422.56

DIRECT CHARITABLE EXPENDITURE

Patcham Funding	3,210.00		3,210.00	2,460.00		2,460.00
Film Night	1,124.25		1,124.25	350.95		350.95
Social Activities Companions				0.00		0.00
Social Activities Table Tennis				0.00		0.00
Bridge Club Activities		20,409.48			12,136.82	12,136.82
Rent	15,642.00		15,642.00	0.00		0.00
Rates	665.60		665.60	420.77		420.77
Insurance	866.50		866.50	864.33		864.33
Telephone	442.08		442.08	504.22		504.22
Administration	168.76		168.76	431.80		431.80
Kitchen Requirements	57.62		57.62	21.15		21.15
Room Hire deposits refunded				0.00		0.00
Key Deposits refunded				0.00		0.00
Equipment	1,211.00		1,211.00	138.99		138.99
Keys				0.00		0.00
Performing Rights Licence	267.56		267.56	804.78		804.78
Web Site	190.04		190.04	0.00		0.00
Blakeham Computer				86.40		86.40
Urban Security	109.80		109.80	253.20		253.20
Registration Fee				749.79		749.79
Equipment (Note 1)	5,029.36		5,029.36			
TOTAL EXPENDITURE	28,118.07	20,409.48	48,527.55	7,086.38	12,136.82	19,223.20

Net (expenditure)/income for year	-6,633.01	1,096.20	(5,536.81)	11,433.29	2,766.07	14,199.36
Fund Balances b/fwd	73,833.77	16,994.19	89,070.97	62,400.48	12,471.12	74,871.61
Funds Balances c/fwd	67,200.76	18,090.39	83,534.16	73,833.77	15,237.19	89,070.97

Note 1 - includes the cost of 50 new chairs to replace existing 13 year old chairs

PATCHAM COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023 REGISTERED
CHARITY NO 275529

BALANCE SHEET AS AT 31 MARCH 2023

	<u>Note</u>	<u>2023</u>	<u>2022</u>
		<u>£</u>	<u>£</u>
<u>CURRENT ASSETS</u>			
<u>Balances at Bank</u>			
Virgin Deposit Account			239.75
Virgin Deposit Account 3 Mths		43,610.37	43464.97
Current Account		21,205.90	27469.06
Bridge Account		18,090.39	16994.19
Debtors	1	4,106.00	3,360.00
		<u>87,012.66</u>	<u>91527.97</u>
<u>Current Liabilities</u>			
Creditors	2	0.00	-2,457.00
		<u>0.00</u>	<u>89070.97</u>
<u>NET ASSETS FUNDS</u>			
Restricted Funds (Bridge Club)		18,090.39	15,237.19
Designated Fund 3	3	0.00	6,933.00
Designated Fund 4	4	0.00	6,266.00
Unrestricted Funds		<u>68,922.27</u>	<u>60,634.78</u>
		<u>87,012.66</u>	<u>89,070.97</u>

NOTES TO ACCOUNTS

1. Debtors

Room Hire	4,106.00	2,423.00
Bridge Club Prepayment	0.00	700.00
Insurance prepayment	0.00	237.00
	<u>4,106.00</u>	<u>3,360.00</u>

2. Creditors

Room Hire deposits		
Room Hire paid in advance		
Bridge Club creditors	0.00	-2,457.00
	<u>0.00</u>	<u>-2,457.00</u>

3. Designated Fund 3 - Patcham Community Fund

Allocation 15th January 2013	4,393.00	4,393.00
Additionnal Funds allocated	0.00	5,000.00
Spent 2022/23	-3,210.00	-2,460.00
Transferred to Unrestricted Funds	-1,183.00	0.00
Balance carried forward at 31 March 2022	<u>0.00</u>	<u>6,933.00</u>

4. Designated Fund 4 - Community Centre Improvements

Management Committee approved allocation year ending 31/03/2013	6,266.00	6,266.00
Additionnal Funds allocated	0.00	0.00
Spent 2022/23	0.00	0.00
Transferred to Unrestricted Funds	-6,266.00	0.00
	<u>0.00</u>	<u>6,266.00</u>

Approved by and signed on behalf of the Trustees

Chairman

Sally J. Booth

Dated

22-5-2023

Secretary

Lina McLean

Dated

22-5-2023

PATCHAM COMMUNITY ASSOCIATION

Registered Charity No. 275529

ANNUAL TRUSTEES REPORT FOR THE YEAR ENDED THE 31ST MARCH 2023

The Patcham Community Association is a registered charity based at the Patcham Community Centre, Ladies Mile Road, Brighton, and currently administered by a Management Committee comprising of S.Booth (Chair), P.Langston (Treasurer), L. McRae (Hon Secretary), A.Herga, T.Dennis, C. Weston, J. Goldsmith, S. Coleman, K. Carter all were elected at the 2022 AGM.

The primary object of the Association is the running of the Patcham Community Centre, Ladies Mile Road, Brighton, BN1 8TA.

The Community Centre consists of a large ground floor area dividable into two rooms by an acoustic screen and a similar sized upper floor dividable into three rooms by two acoustic screens. There are kitchens on each floor, toilets, included a disabled unit, with a lift to the upper floor, giving full disabled access to all rooms. There are also five storerooms.

The Association manages the day-to-day running of the Centre, organizes activities and hires out rooms to various affiliated societies, local organizations and individual hirers for parties, instruction courses and the like. Our website patchamcommunity.co.uk gives further details.

The Community Centre is well used with activities such as Table Tennis sessions, The Patcham Companions (a social club), a monthly film night and the Patcham Bridge Club all attracting high numbers. A new web site and an increased use of social media has attracted more hirers and users to the centre.

The Committee administers the 'Patcham Community Fund' whereby grants of up to £1,000 are available to schools and other groups within our 'Area of Benefit' to further their activities. During 2021/2022 grants totaling £3210 were awarded.

During the year our income was exceeded by our expenditure by £5,536. The operating loss was mainly due to the purchase of replacement chairs. The Trustees aim to maintain reserves of at least one year's operating expenditure.

Reserves Policy: Patcham Community Association

Definition

Reserves is the term used to describe that part of the charity's funds that are freely available to fund its operations and so is not subject to commitments, planned expenditure or other restrictions.

Policy

The Reserves should provide Patcham Community Association with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

Restricted/Designated funds are ring fenced for affiliated clubs/organisations within Patcham Community Association.

	<u>31/03/22</u>	<u>31/03/23</u>
Unrestricted Funds	£60.6K	£68.9K
Restricted/Designated Funds	£28.4K	£18.1K
Ratio of Reserves to Annual Operating Expenditure	3.2	1.4

The reserve ratio has decreased significantly year on year due to increased operating expenses during the year. The Association was not charged rent by Brighton & Hove City Council during the pandemic. Rent payments have now resumed and there have been some costs for replacement equipment during the year. Expenditure has returned to pre Covid levels while operating income is only just returning to pre pandemic levels.

The Trustees aim to maintain reserves to at least one year's operational expenditure.

Review

The Trustees will review the amount of reserves that are required to ensure the smooth running and continuing obligations of Patcham Community Association annually.

Date... 22-5-2023

Signature (Chair)... Sally J. Burt

Signature (Secretary)... Lina M. Lopez

Independent examiner's report to the trustees of Patcham Community Association.

I report to the trustees on my examination of the accounts of Patcham Community Association for the year ended 31st March 2023.

Responsibilities and basis of report.

As the charity trustees of Patcham Community Association you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Patcham Community Association accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement.


I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act;

or:

2. the accounts do not accord with those records.

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.

Signed: 

Name: Simon Richard Norris-Jones

Relevant professional qualification or membership of professional bodies: N/A

Address: 51 Buckingham Road, Shoreham by Sea, West Sussex, BN43 5UB

Date: 27 May 2023

Record of Independent Examination of the Patcham Community Association (Charity No 275529) Annual Accounts for 2022 / 2023 as carried out by Simon Norris-Jones in May 2023.

The examination followed the guidelines set out in the document published by the Charity Commission entitled '**Independent examination of charity accounts: Directions and guidance for examiners (CC32)**'.

There are 13 '**Directions**' specified in the above document and these notes detail how compliance with each direction has been achieved.

Direction 1. Check whether the Charity is eligible for an independent examination.

The primary consideration is that the Income of the Charity does not exceed £250,000. The PCA income for the year was £21485.06. So, the PCA is eligible for an Independent Examination.

Direction 2. Check for any conflict of interest that prevents the examiner from carrying out his independent examination.

No conflict of interest has been identified. Although Simon Norris-Jones is a member of the PCA to enable him to play with the Bridge Club he is not involved with the administration of the PCA in any way.

Direction 3. Record the independent examination.

The PCA is a relatively small charity with small number of financial activities. Consequently the examination has been able to cover all entries, with respect to purchase invoices, sales invoices and subscription income, bank statements and confirm that they cross check with the entries in the Cash Book.

Additionally, it should be noted that Patcham Bridge Club (which is an integral part of the PCA) has a separate bank account and an account with the English Bridge Union (EBU) which involves significant expenditure. The bank statement for the Patcham Bridge Club was cross checked for accuracy with the figures included in the PCA accounts and the EBU expenditure was confirmed to be accurate by examining the Patcham Bridge Club audited accounts. Additionally a copy of a letter from the Internal Auditor for the Patcham Bridge Club dated 21 April 2023 was inspected and accepted.

Direction 4. Plan the independent examination.

The plan covered examination of the PCA Constitution, reserves policy, detailed examination of the records kept by the bookkeeper, checking agreement between the Trustees approved accounts and the bookkeeper records, and carrying out a general overview of the charities activities and its financial position.

Direction 5. Check that accounting records are kept to the required standard.

Original documents comprising the Cash book, sales invoices, purchase invoices, bank statements, bank deposit books and cheque books have been examined by Simon Norris-Jones and found to have been kept in accordance with the required standard.

Direction 6. Check that the accounts are consistent with the accounting records.

It is confirmed that the accounts as approved by the Trustees on 22nd May 2023 are consistent with

the detailed accounting records (See Direction 5).

Direction 7. If the accounts are prepared on an accruals basis and one or more related party transactions took place the examiner must check if these were properly disclosed in the notes to the accounts.

This Direction is not applicable.

Direction 8. Check the reasonableness of the significant estimates and judgements and accounting policies used in accounting for the types of fund held and in the preparation of the accounts.

The relevant items under this heading were considered to be the cash reserves held by the PCA and the existence and appropriateness of the reserves policy. It was confirmed that there was a policy in place and that it was reviewed by the Trustees on the 23rd May 2023 and that it was appropriate for the financial position of the PCA.

Direction 9. The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts.

As the accounts are not on an Accruals basis this direction is only partly relevant. The Examiner is satisfied that the trustees have considered the financial circumstances of the PCA at the end of the 2022 2023 financial year.

Direction 10. Check the form and content of the accounts.

Check completed and the form and content of the accounts was determined to be acceptable.

Direction 11. Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence.

None at the conclusion of the Examination.

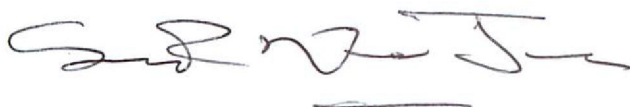
Direction 12. Compare the trustees' annual report with the accounts.

Compared and agreement confirmed.

Direction 13. Write and sign the independent examination report.

Written and signed on 27th May 2023

Signed: Simon Norris-Jones.

A handwritten signature in black ink, appearing to read 'Simon Norris-Jones', with a horizontal line underneath.

PATCHAM COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023 REGISTERED CHARITY NO 275529

INCOME & EXPENDITURE

INCOME	2023			2022		
	PCA	Bridge Club	Total	PCA	Bridge Club	Total
Membership Subscriptions	1,635.00		1,635.00	1,435.00		1,435.00
Bridge Club Activities		21,505.68			14,902.89	
Registration Fees				775.00		775.00
Room Hire	16,526.00		16,526.00	7,568.00		7,568.00
Movement in Debtors				-880.00		-880.00
Room Hire Deposits				0.00		0.00
Interest	146.16		146.16	251.67		251.67
Social Activities	1,450.00		1,450.00	743.00		743.00
Storage	540.00		540.00	260.00		260.00
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Film Night	1,187.90		1,187.90	292.00		292.00
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Donation						
TOTAL INCOME	21,485.06	21,505.68	42,990.74	18,519.67	14,902.89	33,422.56

DIRECT CHARITABLE EXPENDITURE

Patcham Funding	3,210.00		3,210.00	2,460.00		2,460.00
Film Night	1,124.25		1,124.25	350.95		350.95
Social Activities Companions				0.00		0.00
Social Activities Table Tennis				0.00		0.00
Bridge Club Activities		20,409.48			12,136.82	12,136.82
Rent	15,642.00		15,642.00	0.00		0.00
Rates	665.60		665.60	420.77		420.77
Insurance	866.50		866.50	864.33		864.33
Telephone	442.08		442.08	504.22		504.22
Administration	168.76		168.76	431.80		431.80
Kitchen Requirements	57.62		57.62	21.15		21.15
Room Hire deposits refunded				0.00		0.00
Key Deposits refunded				0.00		0.00
Equipment	1,211.00		1,211.00	138.99		138.99
Keys				0.00		0.00
Performing Rights Licence	267.56		267.56	804.78		804.78
Web Site	190.04		190.04	0.00		0.00
Blakeham Computer				86.40		86.40
Urban Security	109.80		109.80	253.20		253.20
Registration Fee				749.79		749.79
Equipment (Note 1)	5,029.36		5,029.36			
TOTAL EXPENDITURE	28,118.07	20,409.48	48,527.55	7,086.38	12,136.82	19,223.20

Net (expenditure)/income for year	-6,633.01	1,096.20	(5,536.81)	11,433.29	2,766.07	14,199.36
Fund Balances b/fwd	73,833.77	16,994.19	89,070.97	62,400.48	12,471.12	74,871.61
Funds Balances c/fwd	67,200.76	18,090.39	83,534.16	73,833.77	15,237.19	89,070.97

Note 1 - includes the cost of 50 new chairs to replace existing 13 year old chairs

PATCHAM COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023 REGISTERED
CHARITY NO 275529

BALANCE SHEET AS AT 31 MARCH 2023

	<u>Note</u>	<u>2023</u> £	<u>2022</u> £
<u>CURRENT ASSETS</u>			
<u>Balances at Bank</u>			
Virgin Deposit Account			239.75
Virgin Deposit Account 3 Mths		43,610.37	43,464.97
Current Account		21,205.90	27,469.06
Bridge Account		18,090.39	16,994.19
Debtors	1	4,106.00	3,360.00
		<u>87,012.66</u>	<u>91,527.97</u>
<u>Current Liabilities</u>			
Creditors	2	0.00	-2,457.00
		<u>0.00</u>	<u>89,070.97</u>
<u>NET ASSETS FUNDS</u>			
Restricted Funds (Bridge Club)		18,090.39	15,237.19
Designated Fund 3	3	0.00	6,933.00
Designated Fund 4	4	0.00	6,266.00
Unrestricted Funds		<u>68,922.27</u>	<u>60,634.78</u>
		<u>87,012.66</u>	<u>89,070.97</u>

NOTES TO ACCOUNTS

1. Debtors

Room Hire	4,106.00	2,423.00
Bridge Club Prepayment	0.00	700.00
Insurance prepayment	0.00	237.00
	<u>4,106.00</u>	<u>3,360.00</u>

2. Creditors

Room Hire deposits		
Room Hire paid in advance		
Bridge Club creditors	0.00	-2,457.00
	<u>0.00</u>	<u>-2,457.00</u>

3. Designated Fund 3 - Patcham Community Fund

Allocation 15th January 2013	4,393.00	4,393.00
Additionnal Funds allocated	0.00	5,000.00
Spent 2022/23	-3,210.00	-2,460.00
Transferred to Unrestricted Funds	-1,183.00	0.00
Balance carried forward at 31 March 2022	<u>0.00</u>	<u>6,933.00</u>

4. Designated Fund 4 - Community Centre Improvements

Management Committee approved allocation year ending 31/03/2013	6,266.00	6,266.00
Additionnal Funds allocated	0.00	0.00
Spent 2022/23	0.00	0.00
Transferred to Unrestricted Funds	-6,266.00	0.00
	<u>0.00</u>	<u>6,266.00</u>

Approved by and signed on behalf of the Trustees

Chairman

Sally J. Booth

Dated

22-5-2023

Secretary

Lina McLeo

Dated

22-5-2023

PATCHAM COMMUNITY ASSOCIATION
TRIAL BALANCE AS AT 31ST MARCH 2023

	£	£
Satander Current Account	27,469.06	21,205.90
Virgin Deposit Account 1	239.75	
Virgin 30 day Notice Account	43,464.97	43,610.37
Room Hire	16,526.00	
Room Hire Deposit		
Members	1,635.00	
Social Activities	1,450.00	
Key Deposits		
Storage	540.00	
Film Night	1,187.90	
Interest Rec'd Virgin Dep/Acc	146.16	
Council Grant		
Patcham Funding		3,210.00
Film Night		1,124.25
Room Hire Deposit Refunds		
Key Deposit refunds		
Social Act Table Tennis		
Kitchen Requirments		57.62
Rent		15,642.00
Rates		665.60
Telephone		442.08
Admin		168.76
Equip		5,029.36
Insurance		866.50
Web Site		190.04
Re Cycling		69.00
Performing Rights		267.56
Urban Security		109.80
Registration Fee		
	<u>92,658.84</u>	<u>92,658.84</u>