

Charity registration number 282060

**CHARVILLE COMMUNITY ASSOCIATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

# CHARVILLE COMMUNITY ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

P Clark  
P White  
G Fowler  
T Hughes  
L Harrison  
D Huckle  
J Nuth  
K Colyer  
D Finnigan  
D Coker  
C Patrick  
G Finnigan  
J Colyer  
B White

### Charity number

282060

### Principal address

Charville Community Centre  
Bury Avenue  
Hayes  
Middlesex  
United Kingdom  
UB4 8LF

### Independent examiner

David John Hunter  
2 Salisbury Close  
Wokingham  
Berkshire  
England  
RG41 4AJ

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# CHARVILLE COMMUNITY ASSOCIATION

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# **CHARVILLE COMMUNITY ASSOCIATION**

## **TRUSTEES' REPORT**

***FOR THE YEAR ENDED 30 APRIL 2022***

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The trustees present their annual report and financial statements for the year ended 30 April 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 Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

The charity's objects are to provide a social meeting place for the local community. The policies adopted in furtherance of these objects are to promote the benefit of the inhabitants of the neighbourhood of Charville without distinction of sex or political religious or other opinions by association with local authority, 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 and there has been no change in these during the year.

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

### **Achievements and performance**

#### **Financial review**

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

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

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

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

P Clark  
P White  
G Fowler  
T Hughes  
L Harrison  
D Huckle  
J Nuth  
K Colyer  
D Finnigan  
D Coker  
C Patrick  
G Finnigan  
J Colyer  
B White

Trustees and the governing committee are nominated and selected at each AGM.

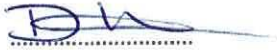
None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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

# CHARVILLE COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022



D Huckle

Trusee

Dated: 11-07-2023



J Colyer

Trusee

Dated: 11/07/23

# CHARVILLE COMMUNITY ASSOCIATION

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

*FOR THE YEAR ENDED 30 APRIL 2022*

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The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# CHARVILLE COMMUNITY ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CHARVILLE COMMUNITY ASSOCIATION

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I report on the financial statements of the charity for the year ended 30 April 2022, which are set out on pages 5 to 13.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

#### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



David John Hunter

Chartered Certified Accountant  
2 Salisbury Close  
Wokingham  
Berkshire  
RG41 4AJ  
England

Dated: 11/07/2023

# CHARVILLE COMMUNITY ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 APRIL 2022**

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<b><u>Income from:</u></b>			
Donations and legacies	3	12,532	21,554
Charitable activities	4	15,733	6,092
Investments	5	4	-
		<u>28,269</u>	<u>27,646</u>
<b>Total income</b>			
<b><u>Expenditure on:</u></b>			
Charitable activities	6	25,780	16,074
		<u>25,780</u>	<u>16,074</u>
<b>Net income for the year/ Net movement in funds</b>		2,489	11,572
<b>Fund balances at 1 May 2021</b>		25,462	13,890
<b>Fund balances at 30 April 2022</b>		<u>27,951</u>	<u>25,462</u>

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

All income and expenditure derive from continuing activities.

# CHARVILLE COMMUNITY ASSOCIATION

## BALANCE SHEET

AS AT 30 APRIL 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	11		12,949		4,296
<b>Current assets</b>					
Debtors	12	(1)		-	
Cash at bank and in hand		15,503		23,175	
		<u>15,502</u>		<u>23,175</u>	
<b>Creditors: amounts falling due within one year</b>	13	(500)		(2,009)	
Net current assets			15,002		21,166
<b>Total assets less current liabilities</b>			<u>27,951</u>		<u>25,462</u>
<b>Income funds</b>					
Unrestricted funds - general			27,951		25,462
			<u>27,951</u>		<u>25,462</u>

The financial statements were approved by the Trustees on .....

.....  
J Colyer  
Trustee

# CHARVILLE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

### 1 Accounting policies

#### Charity information

Charville Community Association is an unincorporated charity, No. 282060. The registered office is Charville Community Centre, Bury Avenue, Hayes, Middlesex, UB4 8LF.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

#### 1.4 Incoming resources

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

Cash donations are recognised on receipt. 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.

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.

# CHARVILLE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 1 Accounting policies

(Continued)

#### 1.5 Tangible fixed assets

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

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

Leasehold land and buildings	10% reducing balance
Fixtures and fittings	15% reducing balance

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

#### 1.6 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).

#### 1.7 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.

##### *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.

#### 1.8 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.

# CHARVILLE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2022**

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### **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 general 2022 £	Unrestricted funds general 2021 £
Donations and gifts	165	11,170
Government business rates grant	12,367	10,384
	<u>12,532</u>	<u>21,554</u>

# CHARVILLE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 4 Charitable activities

	Lettings		Enrolment fees		Machines	Total 2022	Lettings		Machines	Total 2021
	2022	£	2022	£			2021	£		
Sales within charitable activities	15,232	£	338	£	163	15,733	6,060	£	32	6,092

# CHARVILLE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 5 Investments

	Unrestricted funds general 2022 £	Total 2021 £
Interest receivable	4	-

### 6 Charitable activities

	2022 £	2021 £
Staff costs	4,693	3,894
Depreciation and impairment	2,213	519
Water rates	220	864
Heat and light	4,249	3,928
Insurance	1,381	1,484
Telephone and internet	2,918	1,836
Printing, stationery and advertising	2,475	605
Repairs renewals and maintenance	4,883	1,692
Subs, fees and licences	466	327
Accountancy	500	500
Sundries	79	-
Bank charges	171	-
Fundraising expenditure	1,308	-
Charitable expenditure heading 15	180	425
	25,736	16,074
Grant funding of activities (see note 7)	44	-
	25,780	16,074
<b>Analysis by fund</b>		
Unrestricted funds - general	25,780	
	25,780	
<b>For the year ended 30 April 2021</b>		
Unrestricted funds - general		16,074
		16,074

# CHARVILLE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 7 Grants payable

	Light & Heat 2022 £	2021 £
Grants to institutions:		
Other	44	-
	<u>44</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:

	2022 Number	2021 Number
	1	1
	<u>1</u>	<u>1</u>
Employment costs	2022 £	2021 £
Wages and salaries	4,693	3,894
	<u>4,693</u>	<u>3,894</u>

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

### 10 Taxation

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

# CHARVILLE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 11 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Total
	£	£	£
<b>Cost</b>			
At 1 May 2021	62,051	27,545	89,596
Additions	-	10,866	10,866
At 30 April 2022	62,051	38,411	100,462
<b>Depreciation and impairment</b>			
At 1 May 2021	59,375	25,925	85,300
Depreciation charged in the year	268	1,945	2,213
At 30 April 2022	59,643	27,870	87,513
<b>Carrying amount</b>			
At 30 April 2022	2,408	10,541	12,949
At 30 April 2021	2,676	1,620	4,296

### 12 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	(1)	-

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

	2022	2021
	£	£
Other creditors	-	1,009
Accruals and deferred income	500	1,000
	500	2,009