

Charity registration number 282060 (England and Wales)

**CHARVILLE COMMUNITY ASSOCIATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

# CHARVILLE COMMUNITY ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	D Huckle J Coker J Colyer
<b>Charity number (England and Wales)</b>	282060
<b>Principal address</b>	Charville Community Centre Bury Avenue Hayes Middlesex United Kingdom UB4 8LF
<b>Independent examiner</b>	David Hunter 2 Salisbury Close Wokingham Berkshire England RG41 4AJ

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**CHARVILLE COMMUNITY ASSOCIATION**

**CONTENTS**

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	<b>Page</b>
Trustees' report	1
Independent examiner's report	2
Statement of financial activities	3
Balance sheet	4
Notes to the financial statements	5 - 10

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# CHARVILLE COMMUNITY ASSOCIATION

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 30 APRIL 2025**

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The trustees present their annual report and financial statements for the year ended 30 April 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 Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

### 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:

D Huckle

J Coker

J Colyer

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.



**D Huckle**

Trustee

Dated: 26-02-2026



**J Colyer**

Trustee

Dated: 26/02/26

# 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 2025, which are set out on pages 3 to 10.

#### **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**

#### **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 Hunter

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

Dated: .....

# CHARVILLE COMMUNITY ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 APRIL 2025**

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	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income from:</b>			
Donations and legacies	3	20,000	491
Charitable activities	4	29,169	20,063
		<hr/>	<hr/>
<b>Total income</b>		49,169	20,554
 <b>Expenditure on:</b>			
Charitable activities	5	32,177	24,303
		<hr/>	<hr/>
<b>Total expenditure</b>		32,177	24,303
		<hr/>	<hr/>
<b>Net income/(expenditure) and movement in funds</b>		16,992	(3,749)
 <b>Reconciliation of funds:</b>			
Fund balances at 1 May 2024		8,995	12,744
		<hr/>	<hr/>
<b>Fund balances at 30 April 2025</b>		25,987	8,995
		<hr/>	<hr/>

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

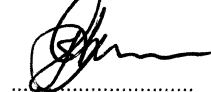
# CHARVILLE COMMUNITY ASSOCIATION

## BALANCE SHEET

AS AT 30 APRIL 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	11		7,977		9,504
<b>Current assets</b>					
Cash at bank and in hand		24,295		991	
<b>Creditors: amounts falling due within one year</b>	12	(6,285)		(1,500)	
<b>Net current assets/(liabilities)</b>			18,010		(509)
<b>Total assets less current liabilities</b>			25,987		8,995
<b>The funds of the charity</b>					
Unrestricted funds	13		25,987		8,995
			25,987		8,995

The financial statements were approved by the trustees on 26/02/26



J Colyer  
Trustee

# CHARVILLE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 30 APRIL 2025*

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### **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" 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)". 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 2025**

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### **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 2025**

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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

	<b>Unrestricted funds general 2025 £</b>	<b>Unrestricted funds general 2024 £</b>
Donations and gifts	-	491
Grant received	20,000	-
	<u>20,000</u>	<u>491</u>

### 4 Income from charitable activities

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
<b>Main income</b>		
Lettings	28,194	18,646
<b>Other charitable income</b>		
Machine income	-	117
Inpost rent recieved	975	1,300
	<u>29,169</u>	<u>20,063</u>

# CHARVILLE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2025**

### 5 Charitable activities

	Charitable Expenditure £	Total 2025 £	Total 2024 £
Staff costs	6,440	12,995	5,820
Depreciation and impairment	1,528	1,528	1,550
Water rates	1,657	1,656	1,182
Heat and light	6,976	6,976	5,811
Insurance	2,326	2,326	2,096
Telephone and internet	-	-	1,969
Repairs renewals and maintenace	2,093	2,093	1,961
Cleaning	95	95	-
Subs, fees and licences	545	545	1,261
Accountancy	500	500	500
Sundries	762	762	136
Bank charges	108	108	112
Fundraising expenditure	1,493	1,493	405
	<u>24,523</u>	<u>31,077</u>	<u>22,803</u>
Grant funding of activities (see note 6)	1,100	1,100	1,500
	<u>25,623</u>	<u>32,177</u>	<u>24,303</u>

### 6 Grants payable

	Grants 2025 £	Grants 2024 £
Grants to institutions:		
Other	1,100	1,500
	<u>1,100</u>	<u>1,500</u>

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### 7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	1,528	1,550
	<u>1,528</u>	<u>1,550</u>

### 8 Trustees

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

# CHARVILLE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

### 9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	1	1
	<u>1</u>	<u>1</u>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	12,995	5,820
	<u>12,995</u>	<u>5,820</u>

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

### 10 Taxation

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

### 11 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 May 2024	62,051	38,411	100,462
At 30 April 2025	<u>62,051</u>	<u>38,411</u>	<u>100,462</u>
<b>Depreciation and impairment</b>			
At 1 May 2024	60,100	30,857	90,957
Depreciation charged in the year	195	1,333	1,528
At 30 April 2025	<u>60,295</u>	<u>32,190</u>	<u>92,485</u>
<b>Carrying amount</b>			
At 30 April 2025	<u>1,756</u>	<u>6,221</u>	<u>7,977</u>
At 30 April 2024	<u>1,950</u>	<u>7,554</u>	<u>9,504</u>

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

	2025 £	2024 £
Other creditors	4,285	-
Accruals and deferred income	<u>2,000</u>	<u>1,500</u>
	<u>6,285</u>	<u>1,500</u>

# CHARVILLE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2025**

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### 13 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 May 2024	Incoming resources	Resources expended	At 30 April 2025
	£	£	£	£
General funds	8,995	49,169	(32,177)	25,987
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 May 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 30 April 2024</b>
	£	£	£	£
General funds	12,744	20,554	(24,303)	8,995
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>