

# WESTWOOD FARM COMMUNITY ASSOCIATION

England & Wales · Charity number 300215

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1969-03-13

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

## Contact

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**Address** Westwood Farm Community Centre  
Downs Way  
Tilehurst  
Reading  
RG31 6SL

**Phone** 01189429865

## Activities

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**Objects:** TO PROMOTE BENEFIT OF THE INHABITANTS OF TILEHURST AND THE NEIGHBOURHOOD WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, VILUNTARY 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.

**Activities:** Providing facilities for the general public, including a bar, gaming machines and pool table and other entertainment. We also have a hall available for private hire if it is not being used for one of the club functions.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Amateur Sport
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** TILEHURST AND THE NEIGHBOURHOOD
- West Berkshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£317,414	£305,975	-	-
2024-03-31	£292,645	£288,457	-	-
2023-03-31	£259,750	£236,067	-	-
2022-03-31	£175,115	£160,936	-	-
2021-03-31	£121,874	£109,883	-	-

## Trustees

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Name	Role	Appointed
Nickolas Clayton		2015-06-26
Robin Kirk		2015-06-25

**WESTWOOD FARM COMMUNITY ASSOCIATION**

England & Wales - Charity number 300215

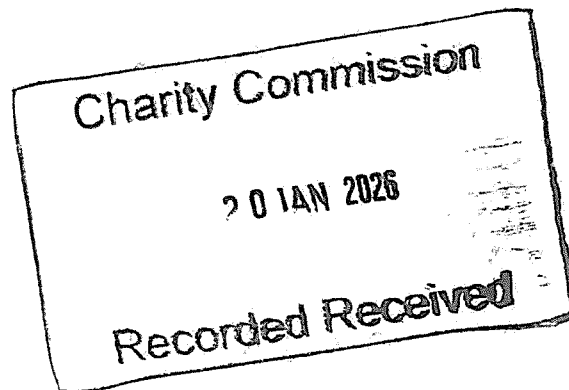
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# Accounts

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REGISTERED CHARITY NUMBER: 300215

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2025  
for  
Westwood Farm Community Association



Avalon Accounting Limited  
12 Park Lane  
Tilehurst  
Reading  
Berkshire  
RG31 5DL

Westwood Farm Community Association

Contents of the Financial Statements  
for the Year Ended 31 March 2025

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Westwood Farm Community Association

Report of the Trustees  
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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**

**Objectives and aims**

The purpose of the charity is to provide a safe and welcoming environment for the public to enjoy which includes a licensed bar, gaming machines, pool table and dart boards. It also boasts a separate function room with a bar that can be used for private functions along with club events as well as being used as a Pre-school and evening activities such as Dance School, Yoga, Zumba and Football meetings. There are also Pool and Darts teams based there.

**Significant activities**

Over the past year we have had live bands singers, a mini farm outside the club at Easter and at Christmas we arrange a dinner and party for our elder members as well as a visit from Father Christmas for the kids. Also once a month on Sunday evenings there is bingo night. There are regular fundraising events held throughout the year including Sunday meat raffle, race nights on the big screen, Quiz nights and also a Charity day raising funds for charities such as MNDA and various cancer Charities. There is also a nominal charge for non members which allows everybody to come and enjoy the facilities.

**ACHIEVEMENT AND PERFORMANCE**

We continue to support a small pre school group providing a safe environment for the smaller children

**FINANCIAL REVIEW**

Over the past year the club has done its best to keep the bar prices down and this is one of the main reasons more and more new members from the local community are joining the club. Many new families are also joining, as the club provides a safe and welcoming environment for adults and children alike.

The club has again heavily invested in decorating and re-flooring the hall of the club so it matches the recent renovation of the main bar and makes it more likely to be hired out.

The committee, staff and other members who go out of their way to make everybody feel welcome should be praised on their good work.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

300215

**Principal address**

Downs Way  
Tilehurst  
Reading  
Berkshire  
RG31 6SL

**Trustees**

Mr Rob Kirk  
Mr. Nick Clayton

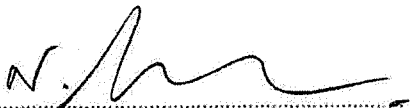
**Independent Examiner**

Richard Hilling  
Avalon Accounting Limited  
12 Park Lane  
Tilehurst  
Reading  
Berkshire  
RG31 5DL

Westwood Farm Community Association

Report of the Trustees  
for the Year Ended 31 March 2025

Approved by order of the board of trustees on ..... and signed on its behalf by:



.....  
Mr. Nick Clayton - Trustee

Independent Examiner's Report to the Trustees of  
Westwood Farm Community Association

**Independent examiner's report to the trustees of Westwood Farm Community Association**

I report to the charity trustees on my examination of the accounts of Westwood Farm Community Association (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Richard Hilling

Avalon Accounting Limited  
12 Park Lane  
Tilehurst  
Reading  
Berkshire  
RG31 5DL

Date: .....

Westwood Farm Community Association

Statement of Financial Activities  
for the Year Ended 31 March 2025

		2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		7,827	5,644
Other trading activities	2	308,629	286,069
Investment income	3	958	932
<b>Total</b>		<u>317,414</u>	<u>292,645</u>
<b>EXPENDITURE ON</b>			
Raising funds	4	305,975	274,619
Other		-	13,838
<b>Total</b>		<u>305,975</u>	<u>288,457</u>
<b>NET INCOME</b>		11,439	4,188
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		133,235	129,047
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>144,674</u>	<u>133,235</u>

The notes form part of these financial statements

Westwood Farm Community Association

Balance Sheet  
31 March 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	36,839	39,583
<b>CURRENT ASSETS</b>			
Stocks	8	6,811	5,400
Debtors	9	10,982	4,565
Cash at bank and in hand		100,995	101,359
		<hr/>	<hr/>
		118,788	111,324
<b>CREDITORS</b>			
Amounts falling due within one year	10	(10,953)	(17,672)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		107,835	93,652
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		144,674	133,235
<b>NET ASSETS</b>		<hr/>	<hr/>
		144,674	133,235
<b>FUNDS</b>	11		
Unrestricted funds		144,674	133,235
<b>TOTAL FUNDS</b>		<hr/> <hr/>	<hr/> <hr/>
		144,674	133,235

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:

.....  
Mr. Nick Clayton - Trustee

Westwood Farm Community Association

Notes to the Financial Statements  
for the Year Ended 31 March 2025

1. **ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**INCOME**

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

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- in accordance with the property
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 15% on reducing balance

**STOCKS**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**TAXATION**

The charity is exempt from tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. **OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Bar Takings	284,455	260,541
Activities income	-	622
Hall hire	10,395	11,051
Machine income	12,830	12,780
Pool income	949	1,075
	<u>308,629</u>	<u>286,069</u>

Westwood Farm Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

<b>3.</b>	<b>INVESTMENT INCOME</b>	2025	2024
		£	£
	Deposit account interest	958	932
		<u>          </u>	<u>          </u>
<b>4.</b>	<b>RAISING FUNDS</b>		
	<b>RAISING DONATIONS AND LEGACIES</b>		
		2025	2024
		£	£
	Rates and water	1,657	3,791
	Insurance	2,529	3,397
	Light and heat	14,588	14,984
	Telephone	1,723	4,775
	Postage and stationery	534	259
	Sundries	8,704	5,121
	Machine Expenses	1,780	4,366
	Activities expenses	9,945	4,728
	Health & Safety expense	3,186	53
	Depreciation	4,731	4,838
	Support costs	8,513	-
		<u>57,890</u>	<u>46,312</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	5,644
Other trading activities	286,069
Investment income	932
<b>Total</b>	<u>292,645</u>
<b>EXPENDITURE ON</b>	
Raising funds	274,619
Other	13,838
<b>Total</b>	<u>288,457</u>
<b>NET INCOME</b>	4,188
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	129,047

Westwood Farm Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

6. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
£

TOTAL FUNDS CARRIED FORWARD

133,235

7. **TANGIBLE FIXED ASSETS**

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2024	72,871	90,256	9,973	5,711	178,811
Additions	-	1,296	-	-	1,296
	<u>72,871</u>	<u>91,552</u>	<u>9,973</u>	<u>5,711</u>	<u>180,107</u>
At 31 March 2025	72,871	91,552	9,973	5,711	180,107
<b>DEPRECIATION</b>					
At 1 April 2024	46,783	84,130	4,777	3,538	139,228
Charge for year	1,822	1,113	779	326	4,040
	<u>48,605</u>	<u>85,243</u>	<u>5,556</u>	<u>3,864</u>	<u>143,268</u>
At 31 March 2025	48,605	85,243	5,556	3,864	143,268
<b>NET BOOK VALUE</b>					
At 31 March 2025	<u>24,266</u>	<u>6,309</u>	<u>4,417</u>	<u>1,847</u>	<u>36,839</u>
At 31 March 2024	<u>26,088</u>	<u>6,126</u>	<u>5,196</u>	<u>2,173</u>	<u>39,583</u>

8. **STOCKS**

	2025 £	2024 £
Stocks	<u>6,811</u>	<u>5,400</u>

9. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Other debtors	65	-
VAT	8,554	2,186
Prepayments	<u>2,363</u>	<u>2,379</u>
	<u>10,982</u>	<u>4,565</u>

Westwood Farm Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	6,331	8,236
Taxation and social security	2,244	2,486
Other creditors	2,378	6,950
	<u>10,953</u>	<u>17,672</u>

11. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	133,235	11,439	144,674
<b>TOTAL FUNDS</b>	<u>133,235</u>	<u>11,439</u>	<u>144,674</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	317,414	(305,975)	11,439
<b>TOTAL FUNDS</b>	<u>317,414</u>	<u>(305,975)</u>	<u>11,439</u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	129,047	4,188	133,235
<b>TOTAL FUNDS</b>	<u>129,047</u>	<u>4,188</u>	<u>133,235</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	292,645	(288,457)	4,188
<b>TOTAL FUNDS</b>	<u>292,645</u>	<u>(288,457)</u>	<u>4,188</u>

Westwood Farm Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

11. **MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	129,047	15,627	144,674
<b>TOTAL FUNDS</b>	<u>129,047</u>	<u>15,627</u>	<u>144,674</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	610,059	(594,432)	15,627
<b>TOTAL FUNDS</b>	<u>610,059</u>	<u>(594,432)</u>	<u>15,627</u>

12. **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

Westwood Farm Community Association

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Subscriptions	7,827	5,644
<b>Other trading activities</b>		
Bar Takings	284,455	260,541
Activities income	-	622
Hall hire	10,395	11,051
Machine income	12,830	12,780
Pool income	949	1,075
	308,629	286,069
<b>Investment income</b>		
Deposit account interest	958	932
<b>Total incoming resources</b>	317,414	292,645
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rates and water	1,657	3,791
Insurance	2,529	3,397
Light and heat	14,588	14,984
Telephone	1,723	4,775
Postage and stationery	534	259
Sundries	8,704	5,121
Machine Expenses	1,780	4,366
Activities expenses	9,945	4,728
Health & Safety expense	3,186	53
Subscriptions	691	635
Depreciation of tangible fixed assets	4,040	4,203
	49,377	46,312
<b>Other trading activities</b>		
Opening stock	5,400	6,276
Purchases	139,921	128,803
Wages	92,413	77,089
Social security	736	-
Employer's Pension	1,220	1,071
Licensing	797	992
Travelling	202	104
Repairs & renewals	6,967	9,400
Waste disposal & cleaning	7,240	9,972
Closing stock	(6,811)	(5,400)
	248,085	228,307
<b>Support costs</b>		
<b>Management</b>		
Advertisement	52	864

This page does not form part of the statutory financial statements

Westwood Farm Community Association

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025

	2025 £	2024 £
<b>Management Finance</b>		
Bank charges	1,767	6,469
Interest on Payee	34	41
	<hr/>	<hr/>
	1,801	6,510
<b>Governance costs</b>		
Legal and professional charges	1,700	675
Accountancy	4,960	4,725
Bookkeeping	-	1,064
	<hr/>	<hr/>
	6,660	6,464
Total resources expended	<hr/>	<hr/>
	305,975	288,457
Net Income	<hr/>	<hr/>
	11,439	4,188

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**WESTWOOD FARM COMMUNITY ASSOCIATION**

England & Wales - Charity number 300215

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2024  
for  
Westwood Farm Community Association

Avalon Accounting Limited  
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Westwood Farm Community Association

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for the Year Ended 31 March 2024

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## Westwood Farm Community Association

### Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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**

##### **Objectives and aims**

The purpose of the charity is to provide a safe and welcoming environment for the public to enjoy which includes a licensed bar, gaming machines, pool table and dart boards. It also boasts a separate function room with a bar that can be used for private functions along with club events as well as being used as a Pre-school and evening activities such as Dance School, Yoga, Zumba and Football meetings. There are also Pool and Darts teams based there.

##### **Significant activities**

Over the past year we have had live bands singers, a mini farm outside the club at Easter and at Christmas we arrange a dinner and party for our elder members as well as a visit from Father Christmas for the kids. Also once a month on Sunday evenings there is bingo night. There are regular fundraising events held throughout the year including Sunday meat raffle, race nights on the big screen, Quiz nights and also a Charity day raising funds for charities such as MNDA and various cancer Charities. There is also a nominal charge for non members which allows everybody to come and enjoy the facilities.

#### **ACHIEVEMENT AND PERFORMANCE**

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#### **FINANCIAL REVIEW**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

300215

##### **Principal address**

Downs Way  
Tilehurst  
Reading  
Berkshire  
RG31 6SL

##### **Trustees**

Mr Rob Kirk  
Mr. Nick Clayton

Westwood Farm Community Association

Report of the Trustees  
for the Year Ended 31 March 2024

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Paul Quinan  
Avalon Accounting Limited  
12 Park Lane  
Tilehurst  
Reading  
Berkshire  
RG31 5DL

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mr. Nick Clayton - Trustee

Independent Examiner's Report to the Trustees of  
Westwood Farm Community Association

**Independent examiner's report to the trustees of Westwood Farm Community Association**

I report to the charity trustees on my examination of the accounts of Westwood Farm Community Association (the Trust) for the year ended 31 March 2024.

**Responsibilities and basis of report**

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

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**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the **\*\*ERROR - relevant professional body must be completed\*\***, which is one of the listed bodies.

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
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Paul Quinan

Avalon Accounting Limited  
12 Park Lane  
Tilehurst  
Reading  
Berkshire  
RG31 5DL

Date: .....

Westwood Farm Community Association

Statement of Financial Activities  
for the Year Ended 31 March 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		5,644	6,320
Other trading activities	2	286,069	253,196
Investment income	3	932	234
<b>Total</b>		<u>292,645</u>	<u>259,750</u>
 <b>EXPENDITURE ON</b>			
Raising funds		274,619	223,691
Other		13,838	12,376
<b>Total</b>		<u>288,457</u>	<u>236,067</u>
<b>NET INCOME</b>		4,188	23,683
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		129,047	105,364
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>133,235</u></u>	<u><u>129,047</u></u>

Westwood Farm Community Association

Balance Sheet  
31 March 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	39,583	40,106
<b>CURRENT ASSETS</b>			
Stocks	7	5,400	6,276
Debtors	8	4,565	2,879
Cash at bank and in hand		101,359	101,638
		<hr/>	<hr/>
		111,324	110,793
<b>CREDITORS</b>			
Amounts falling due within one year	9	(17,672)	(21,852)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		93,652	88,941
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		133,235	129,047
		<hr/>	<hr/>
<b>NET ASSETS</b>		133,235	129,047
		<hr/>	<hr/>
<b>FUNDS</b>	10		
Unrestricted funds		133,235	129,047
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		133,235	129,047
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
Mr. Nick Clayton - Trustee

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**INCOME**

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

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- in accordance with the property
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 15% on reducing balance

**STOCKS**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**TAXATION**

The charity is exempt from tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Westwood Farm Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**2. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Bar Takings	260,541	229,310
Activities income	622	51
Hall hire	11,051	8,981
Machine income	12,780	13,796
Pool income	1,075	1,058
	<u>286,069</u>	<u>253,196</u>

**3. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	<u>932</u>	<u>234</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	6,320
Other trading activities	253,196
Investment income	234
<b>Total</b>	<u>259,750</u>
<b>EXPENDITURE ON</b>	
Raising funds	223,691
Other	12,376
<b>Total</b>	<u>236,067</u>
<b>NET INCOME</b>	23,683
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	105,364
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>129,047</u>

Westwood Farm Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**6. TANGIBLE FIXED ASSETS**

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2023	72,871	90,256	6,940	5,064	175,131
Additions	-	-	3,033	647	3,680
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	72,871	90,256	9,973	5,711	178,811
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>					
At 1 April 2023	44,961	83,049	3,860	3,155	135,025
Charge for year	1,822	1,081	917	383	4,203
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	46,783	84,130	4,777	3,538	139,228
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>					
At 31 March 2024	26,088	6,126	5,196	2,173	39,583
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2023	27,910	7,207	3,080	1,909	40,106
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**7. STOCKS**

	2024 £	2023 £
Stocks	5,400	6,276
	<hr/>	<hr/>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
VAT	2,186	-
Prepayments	2,379	2,879
	<hr/>	<hr/>
	4,565	2,879
	<hr/>	<hr/>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade creditors	8,236	3,810
Taxation and social security	2,486	8,238
Other creditors	6,950	9,804
	<hr/>	<hr/>
	17,672	21,852
	<hr/>	<hr/>

Westwood Farm Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**10. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	129,047	4,188	133,235
<b>TOTAL FUNDS</b>	129,047	4,188	133,235

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	292,645	(288,457)	4,188
<b>TOTAL FUNDS</b>	292,645	(288,457)	4,188

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	105,364	23,683	129,047
<b>TOTAL FUNDS</b>	105,364	23,683	129,047

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	259,750	(236,067)	23,683
<b>TOTAL FUNDS</b>	259,750	(236,067)	23,683

Westwood Farm Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	105,364	27,871	133,235
<b>TOTAL FUNDS</b>	<u>105,364</u>	<u>27,871</u>	<u>133,235</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	552,395	(524,524)	27,871
<b>TOTAL FUNDS</b>	<u>552,395</u>	<u>(524,524)</u>	<u>27,871</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

Westwood Farm Community Association

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Subscriptions	5,644	6,320
<b>Other trading activities</b>		
Bar Takings	260,541	229,310
Activities income	622	51
Hall hire	11,051	8,981
Machine income	12,780	13,796
Pool income	1,075	1,058
	<hr/>	<hr/>
	286,069	253,196
<b>Investment income</b>		
Deposit account interest	932	234
	<hr/>	<hr/>
<b>Total incoming resources</b>	292,645	259,750
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rates and water	3,791	5,016
Insurance	3,397	2,943
Light and heat	14,984	11,618
Telephone	4,775	4,201
Postage and stationery	259	686
Sundries	5,121	2,897
Machine Expenses	4,366	2,080
Activities expenses	4,728	4,243
Health & Safety expense	53	1,964
Debt Collection charges	-	3,846
Subscriptions	635	478
Depreciation of tangible fixed assets	4,203	3,974
	<hr/>	<hr/>
	46,312	43,946
<b>Other trading activities</b>		
Opening stock	6,276	7,409
Purchases	128,803	106,007
Wages	77,089	56,793
Social security	-	1,460
Employer's Pension	1,071	1,003
Licensing	992	934
Travelling & subsistence	104	-
Repairs & renewals	9,400	2,662
Waste disposal & cleaning	9,972	9,753
Closing stock	(5,400)	(6,276)
	<hr/>	<hr/>
	228,307	179,745

Westwood Farm Community Association

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024

	2024 £	2023 £
<b>Support costs</b>		
<b>Management</b>		
Advertisement	864	195
<b>Finance</b>		
Bank charges	6,469	5,552
Interest on Payee	41	109
	<hr/>	<hr/>
	6,510	5,661
<b>Governance costs</b>		
Legal and professional charges	675	900
Accountancy fees	4,725	4,500
Bookkeeping fees	1,064	1,120
	<hr/>	<hr/>
	6,464	6,520
Total resources expended	<hr/>	<hr/>
	288,457	236,067
<b>Net income</b>	<hr/>	<hr/>
	4,188	23,683
	<hr/>	<hr/>

**WESTWOOD FARM COMMUNITY ASSOCIATION**

England & Wales - Charity number 300215

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2023  
for  
Westwood Farm Community Association

Avalon Accounting Limited  
12 Park Lane  
Tilehurst  
Reading  
Berkshire  
RG31 5DL

Westwood Farm Community Association

Contents of the Financial Statements  
for the Year Ended 31 March 2023

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Statement of Financial Activities	4
Balance Sheet	5
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Detailed Statement of Financial Activities	12 to 13

Westwood Farm Community Association

Report of the Trustees  
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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**

**Objectives and aims**

The purpose of the charity is to provide a safe and welcoming environment for the public to enjoy which includes a licensed bar, gaming machines, pool table and dart boards. It also boasts a separate function room with a bar that can be used for private functions along with club events as well as being used as a Pre-school and evening activities such as Dance School, Yoga, Zumba and Football meetings. There are also Pool and Darts teams based there.

**Significant activities**

Over the past year we have had live bands singers, a mini farm outside the club at Easter and at Christmas we arrange a dinner and party for our elder members as well as a visit from Father Christmas for the kids. Also once a month on Sunday evenings there is bingo night. There are regular fundraising events held throughout the year including Sunday meat raffle, race nights on the big screen, Quiz nights and also a Charity day raising funds for charities such as MNDA and various cancer Charities. There is also a nominal charge for non members which allows everybody to come and enjoy the facilities.

**ACHIEVEMENT AND PERFORMANCE**

We continue to support a small pre school group providing a safe environment for the smaller children

**FINANCIAL REVIEW**

Over the past year the club has done its best to keep the bar prices down and this is one of the main reasons more and more new members from the local community are joining the club. Many new families are also joining, as the club provides a safe and welcoming environment for adults and children alike.

The club has again heavily invested in re-wiring a large area of the club, new wi-fi system, decorating outside and a re-fit of the cellar area.

The committee, staff and other members who go out of their way to make everybody feel welcome should be praised on their good work.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

300215

**Principal address**

Downs Way  
Tilehurst  
Reading  
Berkshire  
RG31 6SL

**Trustees**

Mr. Rob Kirk  
Mr. Nick Clayton

Westwood Farm Community Association

Report of the Trustees  
for the Year Ended 31 March 2023

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Paul Quinan  
Avalon Accounting Limited  
12 Park Lane  
Tilehurst  
Reading  
Berkshire  
RG31 5DL

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mr. Nick Clayton - Trustee

Independent Examiner's Report to the Trustees of  
Westwood Farm Community Association

**Independent examiner's report to the trustees of Westwood Farm Community Association**

I report to the charity trustees on my examination of the accounts of Westwood Farm Community Association (the Trust) for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the **\*\*ERROR - relevant professional body must be completed\*\***, which is one of the listed bodies.

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; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Paul Quinan

Avalon Accounting Limited  
12 Park Lane  
Tilehurst  
Reading  
Berkshire  
RG31 5DL

Date: .....

Westwood Farm Community Association

Statement of Financial Activities  
for the Year Ended 31 March 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		6,320	-
Other trading activities	2	253,196	175,110
Investment income	3	234	5
<b>Total</b>		<u>259,750</u>	<u>175,115</u>
<b>EXPENDITURE ON</b>			
Raising funds		223,691	153,683
Other		12,376	7,253
<b>Total</b>		<u>236,067</u>	<u>160,936</u>
<b>NET INCOME</b>		23,683	14,179
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		105,364	91,185
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>129,047</u></u>	<u><u>105,364</u></u>

Westwood Farm Community Association

Balance Sheet  
31 March 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	40,106	43,181
<b>CURRENT ASSETS</b>			
Stocks	7	6,276	7,409
Debtors	8	2,879	2,319
Cash at bank and in hand		101,638	71,407
		110,793	81,135
<b>CREDITORS</b>			
Amounts falling due within one year	9	(21,852)	(18,952)
		88,941	62,183
<b>NET CURRENT ASSETS</b>			
		129,047	105,364
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		129,047	105,364
<b>NET ASSETS</b>			
		129,047	105,364
<b>FUNDS</b>			
Unrestricted funds	10	129,047	105,364
<b>TOTAL FUNDS</b>			
		129,047	105,364

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:

.....  
Mr. Nick Clayton - Trustee

## **1. ACCOUNTING POLICIES**

### **BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **INCOME**

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

### **EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	-	in accordance with the property
Plant and machinery	-	15% on reducing balance
Fixtures and fittings	-	15% on reducing balance
Computer equipment	-	15% on reducing balance

### **STOCKS**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **TAXATION**

The charity is exempt from tax on its charitable activities.

### **FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

### **PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Westwood Farm Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**2. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Bar Takings	229,310	126,556
Social lotteries	-	8,400
Activities income	51	96
Hall hire	8,981	6,105
Machine income	13,796	14,350
Pool income	1,058	-
CJRS Grant Income	-	19,603
	<u>253,196</u>	<u>175,110</u>

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	<u>234</u>	<u>5</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Other trading activities	175,110
Investment income	5
<b>Total</b>	<u>175,115</u>
<b>EXPENDITURE ON</b>	
Raising funds	153,683
Other	7,253
<b>Total</b>	<u>160,936</u>
<b>NET INCOME</b>	14,179

Westwood Farm Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
£

**RECONCILIATION OF FUNDS**

Total funds brought forward

91,185

**TOTAL FUNDS CARRIED FORWARD**

105,364

**6. TANGIBLE FIXED ASSETS**

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2022	72,871	89,357	6,940	5,064	174,232
Additions	-	899	-	-	899
	<u>72,871</u>	<u>90,256</u>	<u>6,940</u>	<u>5,064</u>	<u>175,131</u>
At 31 March 2023	<u>72,871</u>	<u>90,256</u>	<u>6,940</u>	<u>5,064</u>	<u>175,131</u>
<b>DEPRECIATION</b>					
At 1 April 2022	43,139	81,777	3,317	2,818	131,051
Charge for year	1,822	1,272	543	337	3,974
	<u>44,961</u>	<u>83,049</u>	<u>3,860</u>	<u>3,155</u>	<u>135,025</u>
At 31 March 2023	<u>44,961</u>	<u>83,049</u>	<u>3,860</u>	<u>3,155</u>	<u>135,025</u>
<b>NET BOOK VALUE</b>					
At 31 March 2023	<u>27,910</u>	<u>7,207</u>	<u>3,080</u>	<u>1,909</u>	<u>40,106</u>
At 31 March 2022	<u>29,732</u>	<u>7,580</u>	<u>3,623</u>	<u>2,246</u>	<u>43,181</u>

**7. STOCKS**

	2023 £	2022 £
Stocks	<u>6,276</u>	<u>7,409</u>

Westwood Farm Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Prepayments	2,879	2,319
	<u>2,879</u>	<u>2,319</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade creditors	3,810	-
Taxation and social security	8,238	6,344
Other creditors	9,804	12,608
	<u>21,852</u>	<u>18,952</u>

**10. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	105,364	23,683	129,047
	<u>105,364</u>	<u>23,683</u>	<u>129,047</u>
<b>TOTAL FUNDS</b>	<u>105,364</u>	<u>23,683</u>	<u>129,047</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	259,750	(236,067)	23,683
	<u>259,750</u>	<u>(236,067)</u>	<u>23,683</u>
<b>TOTAL FUNDS</b>	<u>259,750</u>	<u>(236,067)</u>	<u>23,683</u>

**Comparatives for movement in funds**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	91,185	14,179	105,364
	<u>91,185</u>	<u>14,179</u>	<u>105,364</u>
<b>TOTAL FUNDS</b>	<u>91,185</u>	<u>14,179</u>	<u>105,364</u>

Westwood Farm Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	175,115	(160,936)	14,179
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>175,115</u>	<u>(160,936)</u>	<u>14,179</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	91,185	37,862	129,047
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>91,185</u>	<u>37,862</u>	<u>129,047</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	434,865	(397,003)	37,862
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>434,865</u>	<u>(397,003)</u>	<u>37,862</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

Westwood Farm Community Association

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Subscriptions	6,320	-
<b>Other trading activities</b>		
Bar Takings	229,310	126,556
Social lotteries	-	8,400
Activities income	51	96
Hall hire	8,981	6,105
Machine income	13,796	14,350
Pool income	1,058	-
CJRS Grant Income	-	19,603
	<hr/>	<hr/>
	253,196	175,110
<b>Investment income</b>		
Deposit account interest	234	5
	<hr/>	<hr/>
<b>Total incoming resources</b>	259,750	175,115
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rates and water	5,016	2,950
Insurance	2,943	2,691
Light and heat	11,618	11,280
Telephone	4,201	4,064
Postage and stationery	686	649
Sundries	2,897	1,009
Machine Expenses	2,080	-
Activities expenses	4,243	4,855
Health & Safety expense	1,964	-
Debt Collection charges	3,846	-
Subscriptions	478	317
Depreciation of tangible fixed assets	3,974	4,194
	<hr/>	<hr/>
	43,946	32,009
<b>Other trading activities</b>		
Opening stock	7,409	4,848
Purchases	106,007	65,178
Wages	56,793	54,675
Social security	1,460	1,214
Employer's Pension	1,003	895
Carried forward	172,672	126,810

This page does not form part of the statutory financial statements

Westwood Farm Community Association

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

	2023	2022
	£	£
<b>Other trading activities</b>		
Brought forward	172,672	126,810
Licensing	934	1,532
Repairs & renewals	2,662	466
Waste disposal & cleaning	9,753	275
Closing stock	(6,276)	(7,409)
	<u>179,745</u>	<u>121,674</u>
<b>Support costs</b>		
<b>Management</b>		
Advertisement	195	234
<b>Finance</b>		
Bank charges	5,552	2,997
Interest on Payee	109	-
	<u>5,661</u>	<u>2,997</u>
<b>Governance costs</b>		
Legal and professional charges	900	375
Accountancy fees	4,500	2,730
Bookkeeping fees	1,120	917
	<u>6,520</u>	<u>4,022</u>
Total resources expended	<u>236,067</u>	<u>160,936</u>
<b>Net income</b>	<u>23,683</u>	<u>14,179</u>

This page does not form part of the statutory financial statements

**WESTWOOD FARM COMMUNITY ASSOCIATION**

England & Wales - Charity number 300215

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# Accounts

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12 Park Lane  
Tilehurst  
Reading  
Berkshire  
RG31 5DL

t: 0118 942 3537

e: enquiries@avalonaccountants.co.uk

w: avalonaccountants.co.uk

Charity Commission  
PO Box 211  
BOOTLE  
L20 7YX

Ref: W572/PQ/SS

30<sup>th</sup> June 2023

Dear Sirs

**WESTWOOD FARM COMMUNITY ASSOCIATION**  
**CHARITY NO: 300215**

We enclose a copy of the Accounts for the year ended 31<sup>st</sup> March 2022.

Yours faithfully,



Paul Quinan  
Practice Director  
SKS AVALON

CHARITY COMMISSION  
FIRST CONTACT

06 JUL 2023

ACCOUNTS  
RECEIVED

**REGISTERED CHARITY NUMBER: 300215**

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2022  
for  
Westwood Farm Community Association

Avalon Accounting Limited  
12 Park Lane  
Tilehurst  
Reading  
Berkshire  
RG31 5DL

Westwood Farm Community Association

Contents of the Financial Statements  
for the Year Ended 31 March 2022

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Westwood Farm Community Association

Report of the Trustees  
for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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**

**Objectives and aims**

The purpose of the charity is to provide a safe and welcoming environment for the public to enjoy which includes a licensed bar, gaming machines, pool table and dart boards. It also boasts a separate function room with a bar that can be used for private functions along with club events as well as being used for Boxercise, Dance School, Fishing and Football meetings.

**Significant activities**

Over the past year we have had, live and solo singers, the annual kids Christmas party and pantomime. Fortnightly on Sunday evenings there is bingo night and a nice meal around Christmas time for the pensioners. There are regular fundraising events held throughout the year including Sunday meat raffle, race nights on the big screen and Quiz nights raising funds for charities such as Diabetes Charity and the Duchess of Kent Charity. There is also a nominal charge for non members which allows everybody to come and enjoy the facilities. Activates were sealed back due to refurbishment the year before.

**ACHIEVEMENT AND PERFORMANCE**

We continue to support a small pre school group providing a safe environment for the smaller children.

**FINANCIAL REVIEW**

Over the past year the club has done its best to keep the bar prices down and this is one of the main reasons more and more new members from the local community are joining the club. Many new families are also joining, as the club provides a safe and welcoming environment for adults and children alike.

The club has again heavily invested in re-wiring a large area of the club, new wi-fi system, decorating outside and a re-fit of the cellar area.

The committee, staff and other members who go out of their way to make everybody feel welcome should be praised on their good work.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

300215

**Principal address**

Downs Way  
Tilehurst  
Reading  
Berkshire  
RG31 6SL

**Trustees**

Mr Rob Kirk  
Mr. Nick Clayton

Westwood Farm Community Association

Report of the Trustees  
for the Year Ended 31 March 2022

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**  
Avalon Accounting Limited  
12 Park Lane  
Tilehurst  
Reading  
Berkshire  
RG31 5DL

**Secretary**  
Mr. Steve Farr

Approved by order of the board of trustees on ..... 27/6/2023 ..... and signed on its behalf by:



.....  
Mr Rob Kirk - Trustee

Independent Examiner's Report to the Trustees of  
Westwood Farm Community Association

**Independent examiner's report to the trustees of Westwood Farm Community Association**

I report to the charity trustees of the Trust on my examination of the accounts of Westwood Farm Community Association (the Trust) for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Paul Quinan

Avalon Accounting Limited  
12 Park Lane  
Tilehurst  
Reading  
Berkshire  
RG31 5DL

Date: .....

Westwood Farm Community Association

Statement of Financial Activities  
for the Year Ended 31 March 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Other trading activities	2	175,110	121,860
Investment income	3	5	14
<b>Total</b>		<u>175,115</u>	<u>121,874</u>
<b>EXPENDITURE ON</b>			
Raising funds		153,683	104,126
Other		7,253	5,757
<b>Total</b>		<u>160,936</u>	<u>109,883</u>
<b>NET INCOME</b>		14,179	11,991
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		91,185	79,194
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>105,364</u></u>	<u><u>91,185</u></u>

The notes form part of these financial statements

Westwood Farm Community Association

Balance Sheet  
31 March 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	43,181	47,375
<b>CURRENT ASSETS</b>			
Stocks	7	7,409	4,848
Debtors	8	2,319	2,999
Cash at bank and in hand		71,407	51,509
		81,135	59,356
<b>CREDITORS</b>			
Amounts falling due within one year	9	(18,952)	(15,546)
		62,183	43,810
<b>NET CURRENT ASSETS</b>			
		105,364	91,185
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		105,364	91,185
<b>NET ASSETS</b>			
		105,364	91,185
<b>FUNDS</b>			
Unrestricted funds	10	105,364	91,185
<b>TOTAL FUNDS</b>			
		105,364	91,185

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

27/6/2023



Mr Rob Kirk - Trustee

Westwood Farm Community Association

Notes to the Financial Statements  
for the Year Ended 31 March 2022

1. **ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**INCOME**

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

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold - in accordance with the property

Plant and machinery - 15% on reducing balance

Computer equipment - 15% on reducing balance

Furniture & Fixtures - 15% on reducing balance

**STOCKS**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**TAXATION**

The charity is exempt from tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Westwood Farm Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

**2. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Bar receipts	126,556	46,059
Social lotteries	8,400	37,836
Activities income	96	(816)
Hall hire	6,105	5,519
Machine income	14,350	4,876
CJRS Grant Income	19,603	28,386
	<u>175,110</u>	<u>121,860</u>

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	<u>5</u>	<u>14</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Other trading activities	121,860
Investment income	14
<b>Total</b>	<u>121,874</u>
<b>EXPENDITURE ON</b>	
Raising funds	104,126
Other	5,757
<b>Total</b>	<u>109,883</u>
<b>NET INCOME</b>	11,991
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	79,194

Westwood Farm Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

5. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
£

**TOTAL FUNDS CARRIED FORWARD**

91,185

6. **TANGIBLE FIXED ASSETS**

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2021 and 31 March 2022	<u>72,871</u>	<u>89,357</u>	<u>6,940</u>	<u>5,064</u>	<u>174,232</u>
<b>DEPRECIATION</b>					
At 1 April 2021	41,317	80,440	2,678	2,422	126,857
Charge for year	<u>1,822</u>	<u>1,337</u>	<u>639</u>	<u>396</u>	<u>4,194</u>
At 31 March 2022	<u>43,139</u>	<u>81,777</u>	<u>3,317</u>	<u>2,818</u>	<u>131,051</u>
<b>NET BOOK VALUE</b>					
At 31 March 2022	<u>29,732</u>	<u>7,580</u>	<u>3,623</u>	<u>2,246</u>	<u>43,181</u>
At 31 March 2021	<u>31,554</u>	<u>8,917</u>	<u>4,262</u>	<u>2,642</u>	<u>47,375</u>

7. **STOCKS**

	2022 £	2021 £
Stocks	<u>7,409</u>	<u>4,848</u>

8. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Other debtors	-	2,999
Prepayments	<u>2,319</u>	-
	<u>2,319</u>	<u>2,999</u>

Westwood Farm Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade creditors	-	1,195
Social security and other taxes	946	1,404
Pension liability	(41)	56
VAT	5,439	1,551
Other creditors	1,925	5,258
Accrued expenses	2,978	2,867
Net wages	7,705	3,215
	18,952	15,546

**10. MOVEMENT IN FUNDS**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	91,185	14,179	105,364
	91,185	14,179	105,364

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	175,115	(160,936)	14,179
	175,115	(160,936)	14,179

**Comparatives for movement in funds**

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	79,194	11,991	91,185
	79,194	11,991	91,185

Westwood Farm Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	121,874	(109,883)	11,991
<b>TOTAL FUNDS</b>	<u>121,874</u>	<u>(109,883)</u>	<u>11,991</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	79,194	26,170	105,364
<b>TOTAL FUNDS</b>	<u>79,194</u>	<u>26,170</u>	<u>105,364</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	296,989	(270,819)	26,170
<b>TOTAL FUNDS</b>	<u>296,989</u>	<u>(270,819)</u>	<u>26,170</u>

Westwood Farm Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

Westwood Farm Community Association

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022

	2022	2021
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Bar receipts	126,556	46,059
Social lotteries	8,400	37,836
Activities income	96	(816)
Hall hire	6,105	5,519
Machine income	14,350	4,876
CJRS Grant Income	19,603	28,386
	<u>175,110</u>	<u>121,860</u>
<b>Investment income</b>		
Deposit account interest	5	14
	<u>175,115</u>	<u>121,874</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rates and water	2,950	2,135
Insurance	2,691	2,651
Light and heat	11,280	4,669
Telephone	4,064	232
Postage and stationery	649	868
Sundries	1,009	178
Machine expenses	-	1,073
Activities expenses	4,855	1,790
Subscriptions	317	-
Depreciation of tangible fixed assets	4,194	4,613
	<u>32,009</u>	<u>18,209</u>
<b>Other trading activities</b>		
Opening stock	4,848	4,948
Purchases	65,178	22,788
Wages	54,675	54,773
Social security	1,214	-
Employer's Pension	895	690
Licensing	1,532	180
Repairs & renewals	466	4,014
Waste disposal & cleaning	275	3,372
Closing stock	(7,409)	(4,848)
	<u>121,674</u>	<u>85,917</u>

This page does not form part of the statutory financial statements

Westwood Farm Community Association

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022

	2022 £	2021 £
<b>Support costs</b>		
<b>Management</b>		
Advertising	234	195
<b>Finance</b>		
Bank charges	2,997	1,338
<b>Governance costs</b>		
Accountancy fees	2,730	2,530
Bookkeeping fees	917	1,086
Stock taker	-	608
Professional fees	375	-
	<u>4,022</u>	<u>4,224</u>
Total resources expended	<u>160,936</u>	<u>109,883</u>
<b>Net income</b>	<u>14,179</u>	<u>11,991</u>

This page does not form part of the statutory financial statements

**WESTWOOD FARM COMMUNITY ASSOCIATION**

England & Wales - Charity number 300215

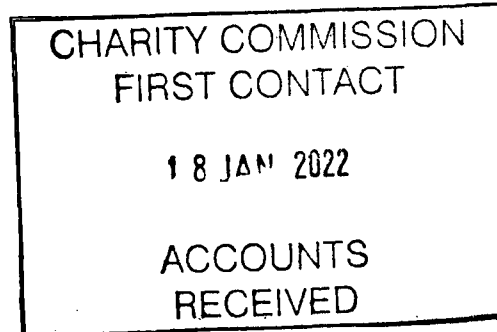
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# Accounts

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REGISTERED CHARITY NUMBER: 300215

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2021  
for  
Westwood Farm Community Association



Avalon Accounting Limited  
12 Park Lane  
Tilehurst  
Reading  
Berkshire  
RG31 5DL

Westwood Farm Community Association

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for the Year Ended 31 March 2021

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Westwood Farm Community Association

Report of the Trustees  
for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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**

**Objectives and aims**

The purpose of the charity is to provide a safe and welcoming environment for the public to enjoy which includes a licensed bar, gaming machines, pool table and dart boards. It also boasts a separate function room with a bar that can be used for private functions along with club events as well as being used for Boxercise, Dance School, Fishing and Football meetings.

**Significant activities**

Over the past year we have had, live and solo singers, the annual kids Christmas party and pantomime. Fortnightly on Sunday evenings there is bingo night and a nice meal around Christmas time for the pensioners. There are regular fundraising events held throughout the year including Sunday meat raffle, race nights on the big screen and Quiz nights raising funds for charities such as Diabetes Charity and the Duchess of Kent Charity. There is also a nominal charge for non members which allows everybody to come and enjoy the facilities. Activities were sealed back due to refurbishment the year before.

**ACHIEVEMENT AND PERFORMANCE**

We continue to support a small pre school group providing a safe environment for the smaller children.

**FINANCIAL REVIEW**

Over the past year the club has done its best to keep the bar prices down and this is one of the main reasons more and more new members from the local community are joining the club. Many new families are also joining, as the club provides a safe and welcoming environment for adults and children alike.

The club has again heavily invested in re-wiring a large area of the club, new wi-fi system, decorating outside and a re-fit of the cellar area.

The committee, staff and other members who go out of their way to make everybody feel welcome should be praised on their good work.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

300215

**Principal address**

Downs Way  
Tilehurst  
Reading  
Berkshire  
RG31 6SL

**Trustees**

Mr R Kirk  
Mr. N Clayton

**Independent Examiner**

Avalon Accounting Limited  
12 Park Lane  
Tilehurst  
Reading  
Berkshire  
RG31 5DL

Westwood Farm Community Association


Report of the Trustees  
for the Year Ended 31 March 2021

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Secretary**

Mr. Steve Farr

Approved by order of the board of trustees on 07/01/22 and signed on its behalf by:

  
.....  
Mr R Kirk - Trustee

Independent Examiner's Report to the Trustees of  
Westwood Farm Community Association

**Independent examiner's report to the trustees of Westwood Farm Community Association**

I report to the charity trustees on my examination of the accounts of Westwood Farm Community Association (the Trust) for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Paul Quinan  
Avalon Accounting Limited  
12 Park Lane  
Tilehurst  
Reading  
Berkshire  
RG31 5DL

Date: .....

Westwood Farm Community Association

Statement of Financial Activities  
for the Year Ended 31 March 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		-	5,927
Other trading activities	2	121,860	240,181
Investment income	3	14	64
<b>Total</b>		<u>121,874</u>	<u>246,172</u>
<b>EXPENDITURE ON</b>			
Raising funds		104,126	241,642
<b>Charitable activities</b>			
Donations		-	1,750
Other		5,757	7,518
<b>Total</b>		<u>109,883</u>	<u>250,910</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>11,991</u>	<u>(4,738)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		79,194	83,932
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>91,185</u></u>	<u><u>79,194</u></u>

The notes form part of these financial statements

Westwood Farm Community Association

Balance Sheet  
31 March 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	47,375	51,581
<b>CURRENT ASSETS</b>			
Stocks	7	4,848	4,948
Debtors	8	2,999	2,999
Cash at bank and in hand		51,509	44,499
		59,356	52,446
<b>CREDITORS</b>			
Amounts falling due within one year	9	(15,546)	(24,833)
		43,810	27,613
<b>NET CURRENT ASSETS</b>			
		91,185	79,194
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		91,185	79,194
<b>NET ASSETS</b>			
		91,185	79,194
<b>FUNDS</b>			
Unrestricted funds	10	91,185	79,194
<b>TOTAL FUNDS</b>			
		91,185	79,194

The financial statements were approved by the Board of Trustees and authorised for issue on 07/01/22 and were signed on its behalf by:



Mr R Kirk - Trustee

Westwood Farm Community Association

Notes to the Financial Statements  
for the Year Ended 31 March 2021

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**INCOME**

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

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold - in accordance with the property  
Plant and machinery - 15% on reducing balance  
Computer equipment - 15% on reducing balance  
Furniture & Fixtures - 15% on reducing balance

**STOCKS**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**TAXATION**

The charity is exempt from tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Westwood Farm Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**2. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Bar receipts	46,059	203,501
Social lotteries	37,836	9,122
Activities income	(816)	205
Hall hire	5,519	11,655
Machine income	4,876	14,700
Pool income	-	998
CJRS Grant Income	28,386	-
	<u>121,860</u>	<u>240,181</u>

**3. INVESTMENT INCOME**

	2021	2020
	£	£
Deposit account interest	14	64
	<u>14</u>	<u>64</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund
	£
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	5,927
Other trading activities	240,181
Investment income	64
<b>Total</b>	<u>246,172</u>
<b>EXPENDITURE ON</b>	
Raising funds	241,642
<b>Charitable activities</b>	
Donations	1,750
Other	7,518
<b>Total</b>	<u>250,910</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(4,738)</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	<u>83,932</u>

Westwood Farm Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
£

**TOTAL FUNDS CARRIED FORWARD**

79,194

**6. TANGIBLE FIXED ASSETS**

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2020	72,871	88,950	6,940	5,064	173,825
Additions	-	407	-	-	407
	<u>72,871</u>	<u>89,357</u>	<u>6,940</u>	<u>5,064</u>	<u>174,232</u>
At 31 March 2021	72,871	89,357	6,940	5,064	174,232
<b>DEPRECIATION</b>					
At 1 April 2020	39,495	78,867	1,926	1,956	122,244
Charge for year	1,822	1,573	752	466	4,613
	<u>41,317</u>	<u>80,440</u>	<u>2,678</u>	<u>2,422</u>	<u>126,857</u>
At 31 March 2021	41,317	80,440	2,678	2,422	126,857
<b>NET BOOK VALUE</b>					
At 31 March 2021	<u>31,554</u>	<u>8,917</u>	<u>4,262</u>	<u>2,642</u>	<u>47,375</u>
At 31 March 2020	<u>33,376</u>	<u>10,083</u>	<u>5,014</u>	<u>3,108</u>	<u>51,581</u>

**7. STOCKS**

	2021 £	2020 £
Stocks	<u>4,848</u>	<u>4,948</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Other debtors	<u>2,999</u>	<u>2,999</u>

Westwood Farm Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	1,195	8,553
Social security and other taxes	1,404	2,678
Pension liability	56	-
VAT	1,551	6,078
Other creditors	5,258	3,210
Accrued expenses	2,867	2,742
Net wages	3,215	1,572
	<u>15,546</u>	<u>24,833</u>

**10. MOVEMENT IN FUNDS**

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	79,194	11,991	91,185
	<u>79,194</u>	<u>11,991</u>	<u>91,185</u>
<b>TOTAL FUNDS</b>	<u>79,194</u>	<u>11,991</u>	<u>91,185</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	121,874	(109,883)	11,991
	<u>121,874</u>	<u>(109,883)</u>	<u>11,991</u>
<b>TOTAL FUNDS</b>	<u>121,874</u>	<u>(109,883)</u>	<u>11,991</u>

**Comparatives for movement in funds**

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	83,932	(4,738)	79,194
	<u>83,932</u>	<u>(4,738)</u>	<u>79,194</u>
<b>TOTAL FUNDS</b>	<u>83,932</u>	<u>(4,738)</u>	<u>79,194</u>

Westwood Farm Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	246,172	(250,910)	(4,738)
<b>TOTAL FUNDS</b>	<u>246,172</u>	<u>(250,910)</u>	<u>(4,738)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	83,932	7,253	91,185
<b>TOTAL FUNDS</b>	<u>83,932</u>	<u>7,253</u>	<u>91,185</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	368,046	(360,793)	7,253
<b>TOTAL FUNDS</b>	<u>368,046</u>	<u>(360,793)</u>	<u>7,253</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

Westwood Farm Community Association

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021

	2021	2020
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Subscriptions	-	5,927
<b>Other trading activities</b>		
Bar receipts	46,059	203,501
Social lotteries	37,836	9,122
Activities income	(816)	205
Hall hire	5,519	11,655
Machine income	4,876	14,700
Pool income	-	998
CJRS Grant Income	28,386	-
	<hr/>	<hr/>
	121,860	240,181
<b>Investment income</b>		
Deposit account interest	14	64
	<hr/>	<hr/>
<b>Total incoming resources</b>	121,874	246,172
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rates and water	2,135	5,358
Insurance	2,651	640
Light and heat	4,669	11,450
Telephone	232	1,388
Postage and stationery	868	95
Sundries	178	3,854
Machine expenses	1,073	6,451
Activities expenses	1,790	18,229
Long leasehold	1,822	1,822
Plant and machinery	1,573	1,779
Fixtures and fittings	752	885
Computer equipment	466	548
	<hr/>	<hr/>
	18,209	52,499
<b>Other trading activities</b>		
Opening stock	4,948	5,055
Purchases	22,788	103,858
Wages	54,773	55,779
Social security	-	655
Pensions	690	859
Licensing	180	893
Travelling & subsistence	-	25
Repairs & renewals	4,014	2,892
Waste disposal & cleaning	3,372	24,075
Carried forward	90,765	194,091

This page does not form part of the statutory financial statements

Westwood Farm Community Association

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021

	2021	2020
	£	£
<b>Other trading activities</b>		
Brought forward	90,765	194,091
Closing stock	(4,848)	(4,948)
	<u>85,917</u>	<u>189,143</u>
<b>Charitable activities</b>		
Grants to institutions	-	1,750
<b>Support costs</b>		
<b>Management</b>		
Advertising	195	-
<b>Finance</b>		
Bank charges	1,338	1,793
Interest on social security	-	4
	<u>1,338</u>	<u>1,797</u>
<b>Governance costs</b>		
Accountancy fees	2,530	2,455
Bookkeeping fees	1,086	2,096
Stock taker	608	1,170
	<u>4,224</u>	<u>5,721</u>
Total resources expended	<u>109,883</u>	<u>250,910</u>
Net income/(expenditure)	<u>11,991</u>	<u>(4,738)</u>