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Charity Commission
PO Box 211
BOOTLE
L20 7YX

Ref: W572/PQ/SS

30th June 2023

Dear Sirs

WESTWOOD FARM COMMUNITY ASSOCIATION
CHARITY NO: 300215

We enclose a copy of the Accounts for the year ended 31st 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

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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 £
INCOME AND ENDOWMENTS FROM			
Other trading activities	2	175,110	121,860
Investment income	3	5	14
Total		<u>175,115</u>	<u>121,874</u>
EXPENDITURE ON			
Raising funds		153,683	104,126
Other		7,253	5,757
Total		<u>160,936</u>	<u>109,883</u>
NET INCOME		14,179	11,991
RECONCILIATION OF FUNDS			
Total funds brought forward		91,185	79,194
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS			
Tangible assets	6	43,181	47,375
CURRENT ASSETS			
Stocks	7	7,409	4,848
Debtors	8	2,319	2,999
Cash at bank and in hand		71,407	51,509
		<u>81,135</u>	<u>59,356</u>
CREDITORS			
Amounts falling due within one year	9	(18,952)	(15,546)
NET CURRENT ASSETS		<u>62,183</u>	<u>43,810</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>105,364</u>	<u>91,185</u>
NET ASSETS		<u>105,364</u>	<u>91,185</u>
FUNDS	10		
Unrestricted funds		105,364	91,185
TOTAL FUNDS		<u>105,364</u>	<u>91,185</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27/6/2023 and were signed on its behalf by:


Mr Rob Kirk - Trustee

The notes form part of these financial statements

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 £
INCOME AND ENDOWMENTS FROM	
Other trading activities	121,860
Investment income	<u>14</u>
Total	<u>121,874</u>
EXPENDITURE ON	
Raising funds	104,126
Other	<u>5,757</u>
Total	<u>109,883</u>
NET INCOME	11,991
RECONCILIATION OF FUNDS	
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 £
COST					
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>
DEPRECIATION					
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>
NET BOOK VALUE					
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
	<u>18,952</u>	<u>15,546</u>

10. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

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 £
Unrestricted funds			
General fund	121,874	(109,883)	11,991
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	79,194	26,170	105,364
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	296,989	(270,819)	26,170
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Other trading activities		
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
	<hr/> 175,110	<hr/> 121,860
Investment income		
Deposit account interest	5	14
	<hr/> 175,115	<hr/> 121,874
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
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
	<hr/> 32,009	<hr/> 18,209
Other trading activities		
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)
	<hr/> 121,674	<hr/> 85,917

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

This page does not form part of the statutory financial statements