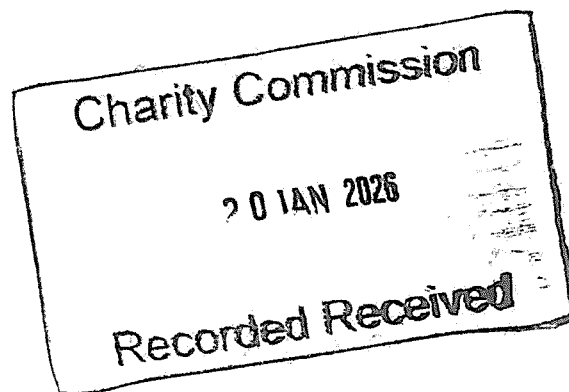


REGISTERED CHARITY NUMBER: 300215

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

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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

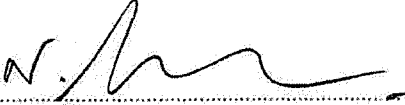
Independent Examiner

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:

A handwritten signature in black ink, appearing to read 'N. Clayton', written over a dotted line.

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 £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		7,827	5,644
Other trading activities	2	308,629	286,069
Investment income	3	958	932
Total		<u>317,414</u>	<u>292,645</u>
EXPENDITURE ON			
Raising funds	4	305,975	274,619
Other		-	13,838
Total		<u>305,975</u>	<u>288,457</u>
NET INCOME		11,439	4,188
RECONCILIATION OF FUNDS			
Total funds brought forward		133,235	129,047
TOTAL FUNDS CARRIED FORWARD		<u><u>144,674</u></u>	<u><u>133,235</u></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 £
FIXED ASSETS			
Tangible assets	7	36,839	39,583
CURRENT ASSETS			
Stocks	8	6,811	5,400
Debtors	9	10,982	4,565
Cash at bank and in hand		100,995	101,359
		<u>118,788</u>	<u>111,324</u>
CREDITORS			
Amounts falling due within one year	10	(10,953)	(17,672)
NET CURRENT ASSETS		<u>107,835</u>	<u>93,652</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>144,674</u>	<u>133,235</u>
NET ASSETS		<u>144,674</u>	<u>133,235</u>
FUNDS	11		
Unrestricted funds		<u>144,674</u>	<u>133,235</u>
TOTAL FUNDS		<u>144,674</u>	<u>133,235</u>

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

The notes form part of these financial statements

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

3. INVESTMENT INCOME		
	2025	2024
	£	£
Deposit account interest	958	932
	<u> </u>	<u> </u>
4. RAISING FUNDS		
RAISING DONATIONS AND LEGACIES		
	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 £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		5,644
Other trading activities		286,069
Investment income		932
Total		<u>292,645</u>
EXPENDITURE ON		
Raising funds		274,619
Other		13,838
Total		<u>288,457</u>
NET INCOME		4,188
RECONCILIATION OF FUNDS		
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 £
COST					
At 1 April 2024	72,871	90,256	9,973	5,711	178,811
Additions	-	1,296	-	-	1,296
At 31 March 2025	<u>72,871</u>	<u>91,552</u>	<u>9,973</u>	<u>5,711</u>	<u>180,107</u>
DEPRECIATION					
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
At 31 March 2025	<u>48,605</u>	<u>85,243</u>	<u>5,556</u>	<u>3,864</u>	<u>143,268</u>
NET BOOK VALUE					
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 £
Unrestricted funds			
General fund	133,235	11,439	144,674
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	317,414	(305,975)	11,439
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	129,047	4,188	133,235
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	292,645	(288,457)	4,188
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	129,047	15,627	144,674
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	610,059	(594,432)	15,627
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions	7,827	5,644
Other trading activities		
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
	<hr/>	<hr/>
	308,629	286,069
Investment income		
Deposit account interest	958	932
	<hr/>	<hr/>
Total incoming resources	317,414	292,645
EXPENDITURE		
Raising donations and legacies		
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
	<hr/>	<hr/>
	49,377	46,312
Other trading activities		
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)
	<hr/>	<hr/>
	248,085	228,307
Support costs		
Management		
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 £
Management		
Finance		
Bank charges	1,767	6,469
Interest on Payee	34	41
	<hr/>	<hr/>
	1,801	6,510
 Governance costs		
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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