STONEHOUSE COMMUNITY ASSOCIATION

England & Wales · Charity number 301624

Details

Status	Registered
Legal form	Other
Registered	1962-11-21
Register	View on the Charity Commission register

Contact

Address	Stonehouse Community Centre Laburnum Walk Stonehouse GL10 2NS
Phone	01453823241
Email	info@stonehousecommunitycentre.co.uk
Website	http://www.stonehousecommunitycentre.co.uk

Activities

Objects: TO PROMOTE THE BENEFIT OF THE INHABITANTS OF STONEHOUSE AND THE NEIGHBOURHOOD BY ADVANCING EDUCATION AND PROVIDING 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: Community Centre for the benefit of the community which covers the whole of the Gloucestershire surrounding areas.Our vision at Stonehouse Community Centre at the heart of the community providing a sustainable , secure culturally diverse and accessible space that is valued and supported by the people of Stonehouse and the surrounding areas.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Disability, Economic/community Development/employment, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** STONEHOUSE AND NEIGHBOURHOOD
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£46,449	£64,673	-	-
2024-03-31	£49,082	£59,937	-	-
2023-03-31	£50,038	£48,183	-	-
2022-03-31	£26,441	£38,163	-	-
2021-03-31	£6,337	£37,938	-	-

Trustees

Name	Role	Appointed
Keith Terry	Chair	2025-06-23
Dawn Elizabeth Quest		2025-06-23
Julie Elizabeth cull		2025-06-27
Marlene Ann Jordan		2020-03-06
Sally Parsons		2024-07-08
keren Julie Capeling		2025-06-23

Linked charities

- STONEHOUSE COMMUNITY CENTRE (301624-1)

STONEHOUSE COMMUNITY ASSOCIATION

England & Wales - Charity number 301624

Accounts

Registered Charity Number
301624

Stonehouse Community Association

Report and Accounts

For The Year Ended

31st March 2025

Stonehouse Community Association
Report and accounts
for the year ended 31 March 2025

Contents

Stonehouse Community Association

The report of the trustees for the year ended 31 March 2025

Introduction

The trustees present their annual report and accounts for the year ended 31st March 2025.

The board of trustees are satisfied given the economic climate with the performance of the charity during the year and the position at 31st March 2025 and consider that the charity is in a position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations for the next twelve months.

Name, registered office and constitution of the charity

The full name of the charity is Stonehouse Community Association.

Date of formation	21st November 1962
The Principal Office is	Laburnum Walk, Stonehouse, GL10 2NS
Charity Registration Number	301624
The telephone number is	01453-823241

A summary of the objects of the charity as set out in its governing document.

The objectives of the charity as set out in the governing document are to promote the well being of residents of Stonehouse and surrounding districts by associating local authorities, voluntary organisations and residents in a common effort to advance education and provide facilities in the interests of social welfare for recreation and leisure for the improvement of conditions of life. The charity is non political and non sectarian.

Summary of main activities of the charity in relation to its objects

The charity main activity is the establishment, maintenance and management of a community centre to fulfil it objects.
The centre hosts cultural, educational and recreational activities for all sections of the community regardless of their age, ability or origins.
The Association relies heavily on the goodwill of volunteers.
Member groups participate in the running of the community centre by providing voluntary labour and expertise, and contributions in the form of rent for facilities used.

Summary of the main achievements of the charity during the year

The Association, like all organisations was severely affected by the corona virus pandemic.

The Association has been successful in continuing to provide facilities that attract a large number of Member Groups, through the continued maintenance and upgrades to the building and by providing improved and new facilities.

The Association organises a user diary to enable the Member Groups and other users to use the facilities on a daily, weekly, monthly and annual basis. Over the year the Association has continued to attracted Member Groups and users and maintain the use of the facilities.

There was one revenue grant obtained during this year, the trustees decided to hold the funds until the next financial year when they would be expended.

Stonehouse Community Association

The report of the trustees for the year ended 31 March 2025

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

Constitution adopted on 28th June 1970 as amended on 25th June 2009.
The lease of the premises is held by the official Custodian for Charities.

The methods adopted for the recruitment and appointment of new trustees

The existing trustees look to recruit and appoint new trustees from individuals who are in Member Groups, or are regular users of the facilities and come from the local community and understand what the Association does.

Financial Review

Policies on reserves

The Association seeks to cover its ordinary annual expenditure by the generation of income from its activities, and receipt of revenue grants.
The Association does not anticipate funding capital expenditure, repairs, maintenance and replacement of any part to the community centre from annual income and has thus established a reserve fund, that is part of general unrestricted funds to meet these anticipated commitments.
The fund was augmented some years ago following the receipt of a substantial general bequest.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

During the year Member Groups and other users provided the majority of funding by way of contributions/rents for the use of the facilities.
Stroud District Council continue to provide a 100% rate rebate on the premises.
Interest received on funds invested continues to provide a welcome bonus.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund for the next twelve months.

Transactions and Financial position

The financial statements are set out on pages 5 to 7. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (revised in June 2016) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2016) .As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory, given the impact that corona virus pandemic has had on the community.

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £19,089 and net movement in resources of a capital nature of £Nil, making net overall realised deficit of £19,089.

The total reserves at the year end were £15,394.

There were no unrealised losses or revaluing of investments during the year.

Specific changes in fixed assets

Changes in fixed assets are shown in detail in the notes to the accounts.

Stonehouse Community Association

The report of the trustees for the year ended 31 March 2025

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Clive Boardman	Chair
Celia Margaret Vines	Secretary
Kenneth Wade Fryer	Treasurer
Sally Prout	
Cyril Edward Young	
Sally Parsons	
Marlene Ann Jordan	
Keith Terry	Stonehouse Town Council representative

All are involved in the running of the charity.

Bankers

Lloyds TSB Bank Plc, Rowcroft Branch, Stroud.

Independent Examiners

Whitestone Accounting Ltd
Chartered Management Accountants
Cavendish House
15 Whiteladies Road
Bristol BS8 1PB

Statement of Trustees' Responsibilities

Charity Law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 12 May 2025.

Celia Margaret Vines

Trustee - Secretary

Stonehouse Community Association
Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiners to the trustees on the accounts of the Charity for the year ended 31st March 2025

We report on the financial statements of the Charity on pages 6 to 8 which have been prepared in accordance with the Charities Act 2016 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, adapted to meet the needs of unincorporated organisations, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as revised in June 2008. (The SORP), under the historical cost convention and the accounting policies set out on page 8.

Respective responsibilities of trustees and examiner

As described on page 3, the Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of section 145 of the Charities Act 2016 (the 2016 Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied ourselves that the charity is not subject to audit, and is eligible for independent examination, it is our responsibility to:-

a) examine the accounts under section 145 of the 2011 Act;
b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and;
c) to state whether particular matters have come to our attention.

Basis of opinion and scope of work undertaken

We conducted our examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements , and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (effective April 2016), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit opinion on the view given by the financial statements, and in particular, we express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

We planned and performed our examination so as to satisfy oursevles that the objectives of the independent examination are achieved and before finalising the report we obtained written assurances from the trustees of all material matters.

Stonehouse Community Association
Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiners to the trustees (continued)
on the accounts of the Charity for the year ended 31st March 2025

Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of our work as detailed above , in connection with our examination , we can confirm that this is a report in respect of an examination carried out under section 145 of the Charities Act 2016 and in accordance with any directions given by the Commission under section 145(5)(b) of that section which are applicable;

and that, no matter has come to our attention in connection with our examination which gives us reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 130 of the Charities Act 2016; and

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Charities Act 2016 and;

(iii) that the financial statements be e
in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in our opinion, attention should be drawn in our report in order to enable a proper understanding of the accounts to be reached;

DocuSigned by:
F415C06347DB4AB...

Whitestone Accounting Ltd
Chartered Management Accountants

Cavendish House
15 Whiteladies Road
Bristol
BS8 1PB

The date upon which our opinion is expressed is :-
6th June 2025

STONEHOUSE COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st MARCH 2025

	Unrestricted Funds 31st March 2025		Unrestricted Funds 31st March 2024	
INCOME				
Lettings General	**36,499**		35,970	
Community café	**4,155**		6,155	
		40,654		42,125
Other				
Stroud District Council - rate rebate	**3,840**		3,840	
Interest received	**729**		1,266	
Grants expended General	**150**		0	
Grants expended dry goods store	**0**		1,150	
Donations	**1,076**		701	
		5,795		6,957
Total Income		**46,449**		49,082
DIRECT CHARITABLE EXPENDITURE				
Ground rent	**500**		500	
Business rates	**3,840**		3,840	
Water rates	**1,364**		1,434	
Lighting and heating	**11,298**		8,172	
Licences & insurance	**3,386**		2,807	
Cleaning materials and consumables	**2,518**		2,754	
Cleaning contractor	**5,995**		5,058	
Gardening	**800**		848	
Repairs, renewals and maintenance	**5,776**		4,247	
Water main - replacement/initial work	**8,006**		1,469	
Floor refurbishment	**0**		4,993	
Water heater	**0**		1,220	
Signage	**1,110**		0	
Sundry equipment (CCTV & Computer)	**0**		1,294	
Inspections	**0**		0	
Wages and warden's expenses	**15,360**		14,116	
Printing, stationery and postage	**135**		297	
Telephone	**517**		575	
Web hosting	**432**		468	
Community café - direct costs	**2,361**		4,231	
Community café - support	**445**		969	
Refreshments and welfare	**101**		438	
Donations - Dry good store & paid	**0**		100	
Sundry expenses	**147**		82	
Discounts given to users	**582**		25	
Total direct charitable expenditure	**64,673**		59,937	
OTHER EXPENDITURE				
Management and administration of the Charity - bookkeeping	**385**		695	
Management and administration of the Charity - legal				
Independent Reporting Accountants fees	**480**		600	
Total Expenditure		**65,538**		61,232
Net (outgoing) resources for the year		**-19,089**		-12,150
Less Fixed Assets	**0**		0	
Less Depreciation	**0**		0	
		0		0
Net Accounting (Deficit)		**-£19,089**		-£12,150

STONEHOUSE COMMUNITY ASSOCIATION

BALANCE SHEET
AS AT 31st MARCH 2025

		31st March 2025		31st March 2024	
Fixed Assets	note 2				
Leasehold		**0**		0	
Furniture and equipment		**0**		0	
Computer equipment		**0**		0	
			0		0
Current Assets					
Stock - of cleaning materials		**25**		25	
Debtors - users		**4,473**		2,825	
Sundry debtors and prepayments		**1,985**		1,566	
Bank & Cash balances					
Bank current account		**6,579**		7,690	
Charities deposit account		**3,916**		21,186	
Cash		**121**		461	
		17,099		33,753	
Current liabilities					
Sundry creditors and accruals		**1,705**		1,570	
Net Current Assets			**15,394**		32,183
Total Net Assets			**£15,394**		£32,183
FUNDS					
Restricted funds					
Grants received			**2,300**		1,150
Money expended	see SOFA		**0**		-1,150
Unspent grants carried forward			**2,300**		0
Unrestricted funds					
Brought forward			**32,183**		44,333
(Deficit) for the year			**-19,089**		-12,150
Carried forward			**£15,394**		£32,183

The accounts were approved by the board of trustees on 12th May 2025.

Clive Boardman
Trustee - Chair

Ken Fryer
Trustee - Treasurer

STONEHOUSE COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2025

1 Accounting Policies

a) General

These accounts have been prepared under the historical cost convention and in accordance with acceptable accounting standards and the
Statement of Recommended Practice on Charities (FRS 102).
There are no restricted funds balances to carry forward

b) Depreciation

Depreciation is charged so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset at the following rates:

Leasehold Property Improvements	10% straight line
Furniture and Equipment	25% reducing balance
Computer Equipment	33.33% straight line

2 Fixed Assets

	Leasehold Property Improvemen	Furniture and Fittings	Computer Equipment	Total
Cost				
1st April 2024	39,022	16,940	225	56,187
Additions				0
Disposals				0
31st March 2025	39,022	16,940	225	56,187
Depreciation				
1st April 2024	39,022	16,940	225	56,187
Charge for Year				0
Disposals				0
31st March 2025	39,022	16,940	225	56,187
Net Book Value				
31st March 2025	0	0	0	0
31st March 2024	0	0	0	0

Accounts

Registered Charity Number
301624

Stonehouse Community Association

Report and Accounts

For The Year Ended

31 March 2024

Stonehouse Community Association
Report and accounts
for the year ended 31 March 2024

Contents

Stonehouse Community Association

The report of the trustees for the year ended 31 March 2024

Introduction

The trustees present their annual report and accounts for the year ended 31st March 2024.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2024 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The full name of the charity is Stonehouse Community Association.

The legal registration details are :-

Date of formation	21st November 1962
The Principal Office is	Laburnum Walk, Stonehouse, GL10 2NS
Charity Registration Number	301624
The telephone number is	01453-823241

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

The objectives of the charity as set out in the governing document are to promote the well being of residents of Stonehouse and surrounding districts by associating local authorities, voluntary organisations and residents in a common effort to advance education and provide facilities in the interests of social welfare for recreation and leisure for the improvement of conditions of life. The charity is non political and non sectarian.

Summary of main activities of the charity in relation to its objects

The charity main activity is the establishment, maintenance and management of a community centre to fulfil it objects.
The centre hosts cultural, educational and recreational activities for all sections of the community regardless of their age, ability or origins.
The Association relies heavily on the goodwill of volunteers.
Member groups participate in the running of the community centre by providing voluntary labour and expertise, and contributions in the form of rent for facilities used.

Summary of the main achievements of the charity during the year

The Association, like all organisations was severely affected by the corona virus pandemic.

The Association has been successful in continuing to provide facilities that attract a large number of Member Groups, through the continued maintenance and upgrades to the building and by providing improved and new facilities.

The Association organises a user diary to enable the Member Groups and other users to use the facilities on a daily, weekly, monthly and annual basis. Over the year the Association has continued to attracted Member Groups and users and maintain the use of the facilities.

There were no revenue grants were obtained during this year.

Stonehouse Community Association

The report of the trustees for the year ended 31 March 2024

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

Constitution adopted on 28th June 1970 as amended on 25th June 2009.
The lease of the premises is held by the official Custodian for Charities.

The methods adopted for the recruitment and appointment of new trustees

The existing trustees look to recruit and appoint new trustees from individuals who are in Member Groups, or are regular users of the facilities and come from the local community and understand what the Association does.

Financial Review

Policies on reserves

The Association seeks to cover its ordinary annual expenditure by the generation of income from its activities, and receipt of revenue grants.
The Association does not anticipate funding capital expenditure, repairs, maintenance and replacement of any part to the community centre from annual income and has thus established a reserve fund, that is part of general unrestricted funds to meet these anticipated commitments.
The fund was augmented some years ago following the receipt of a substantial general bequest.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

During the year Member Groups and other users provided the majority of funding by way of contributions/rents for the use of the facilities.
Stroud District Council continue to provide a 100% rate rebate on the premises.
Interest received on funds invested continues to provide a welcome bonus.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 6 to 8. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (revised in June 2016) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2016) .As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory, given the impact that corona virus pandemic has had on the community.

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £12,150 and net movement in resources of a capital nature of £Nil, making net overall realised deficit of £12,150.

The total reserves at the year end were £32,183.
There were no unrealised losses or revaluing of investments during the year.

Specific changes in fixed assets

Changes in fixed assets are shown in detail in the notes to the accounts.

Stonehouse Community Association

The report of the trustees for the year ended 31 March 2024

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Clive Boardman	Chair
Celia Margaret Vines	Secretary
Kenneth Wade Fryer	Treasurer
Sally Prout	
Cyril Edward Young	
Sally Parsons	
Marlene Ann Jordan	
Keith Terry	Stonehouse Town Council representative

All are involved in the running of the charity.

Bankers

Lloyds TSB Bank Plc, Rowcroft Branch, Stroud.

Independent Examiners

Whitestone Accounting Ltd
Chartered Management Accountants
Cavendish House
15 Whiteladies Road
Bristol. BS8 1PB

Statement of Trustees' Responsibilities

Charity Law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 24 June 2024.

Celia Margaret Vines

Trustee - Secretary

Stonehouse Community Association
Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiners to the trustees on the accounts of the Charity for the year ended 31st March 2024

We report on the financial statements of the Charity on pages 6 to 8 which have been prepared in accordance with the Charities Act 2016 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, adapted to meet the needs of unincorporated organisations, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as revised in June 2008. (The SORP), under the historical cost convention and the accounting policies set out on page 6.

Respective responsibilities of trustees and examiner

As described on page 3, the Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of section 145 of the Charities Act 2016 (the 2016 Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied ourselves that the charity is not subject to audit, and is eligible for independent examination, it is our responsibility to:-

a) examine the accounts under section 145 of the 2011 Act;
b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and;
c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

We conducted our examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements , and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (effective April 2016), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit opinion on the view given by the financial statements, and in particular, we express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

We planned and performed our examination so as to satisfy oursevles that the objectives of the independent examination are achieved and before finalising the report we obtained written assurances from the trustees of all material matters.

Stonehouse Community Association
Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiners to the trustees (continued)
on the accounts of the Charity for the year ended 31st March 2024

Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of our work as detailed above , in connection with our examination , we can confirm that this is a report in respect of an examination carried out under section 145 of the Charities Act 2016 and in accordance with any directions given by the Commission under section 145(5)(b) of that section which are applicable;

and that, no matter has come to our attention in connection with our examination which gives us reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 130 of the Charities Act 2016; and

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Charities Act 2016 and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in our opinion, attention should be drawn in our report in order to enable a proper understanding of the accounts to be reached;

Whitestone Accounting Ltd
Chartered Management Accountants

Cavendish House
15 Whiteladies Road
Bristol. BS8 1PB

The date upon which our opinion is expressed is :-
24th June 2024

STONEHOUSE COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st MARCH 2024

	Unrestricted Funds 31st March 2024		Unrestricted Funds 31st March 2023	
INCOME				
Lettings General	**35,970**		34,511	
Community café	**6,155**			
		42,125		34,511
Other				
Stroud District Council - rate rebate	**3,840**		3,840	
Interest received	**1,266**		457	
Grants expended General			11,000	
Grants expended dry goods store	**1,150**		100	
Donations	**701**		130	
		6,957		15,527
Total Income		**49,082**		50,038
DIRECT CHARITABLE EXPENDITURE				
Ground rent	**500**		500	
Business rates	**3,840**		3,840	
Water rates	**1,434**		1,226	
Lighting and heating	**8,172**		5,833	
Licences & insurance	**2,807**		2,427	
Cleaning materials and consumables	**2,754**		618	
Cleaning contractor	**5,058**		5,566	
Gardening	**848**		206	
Repairs, renewals and maintenance	**4,247**		5,167	
Floor refurbishment	**4,993**			
Water heater	**1,220**			
Water main - initial work	**1,469**			
Property consultants survey and report			2,700	
Lights			3,825	
Tree work			2,288	
Sundry equipment (CCTV & Computer)	**1,294**			
Committee members expenses and honorariums				
Wages and warden's expenses	**14,116**		10,880	
Printing, stationery and postage	**297**		225	
Telephone	**575**		558	
Web hosting	**468**		438	
Community café - direct costs	**4,231**			
Community café - support	**969**			
Refreshments and welfare	**438**		331	
Donations - Dry good store & paid	**100**		200	
Jubilee / Xmass			355	
Sundry expenses	**82**		135	
Discounts given to users	**25**		865	
Total direct charitable expenditure	**59,937**		48,183	
OTHER EXPENDITURE				
Management and administration of the Charity - bookkeeping	**695**		659	
Management and administration of the Charity - legal				
Independent Reporting Accountants fees	**600**		600	
Total Expenditure		**61,232**		49,442
Net (outgoing) / incoming resources for the year		**-12,150**		596
Less Fixed Assets	**0**		0	
Less Depreciation	**0**		0	
		0		0
Net Accounting (Deficit) / Surplus		**-£12,150**		£596

STONEHOUSE COMMUNITY ASSOCIATION

BALANCE SHEET
AS AT 31st MARCH 2024

		31st March 2024		31st March 2023	
Fixed Assets	note 2				
Leasehold		**0**		0	
Furniture and equipment		**0**		0	
Computer equipment		**0**		0	
			0		0
Current Assets					
Stock - of cleaning materials		**25**		25	
Debtors - users		**2,825**		572	
Sundry debtors and prepayments		**1,566**		1,796	
Bank & Cash balances					
Bank current account		**7,690**		19,766	
Charities deposit account		**21,186**		23,920	
Cash		**461**		4	
		33,753		46,083	
Current liabilities					
Sundry creditors and accruals		**1,570**		600	
Net Current Assets			**32,183**		45,483
Total Net Assets			**£32,183**		£45,483
FUNDS					
Restricted funds					
Grant received			**1,150**		1,250
Money expended	see SOFA		**-1,150**		-100
Unspent grants carried forward			**0**		1,150
Unrestricted funds					
Brought forward			**44,333**		43,737
(Deficit) / Surplus for the year			**-12,150**		596
Carried forward			**£32,183**		£45,483

The accounts were approved by the board of trustees on 24th June 2024.

Clive Boardman
Trustee - Chair

Ken Fryer
Trustee - Treasurer

STONEHOUSE COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2024

1 Accounting Policies

a) General

These accounts have been prepared under the historical cost convention and in accordance with acceptable accounting standards and the Statement of Recommended Practice on Charities (FRS 102).
There are no restricted funds balances to carry forward

b) Depreciation

Depreciation is charged so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset at the following rates:

Leasehold Property Improvements	10% straight line
Furniture and Equipment	25% reducing balance
Computer Equipment	33.33% straight line

2 Fixed Assets

	Leasehold Property Improvemen	Furniture and Fittings	Computer Equipment	Total
Cost				
1st April 2023	39,022	16,940	225	56,187
Additions				0
Disposals				0
31st March 2024	39,022	16,940	225	56,187
Depreciation				
1st April 2023	39,022	16,940	225	56,187
Charge for Year				0
Disposals				0
31st March 2024	39,022	16,940	225	56,187
Net Book Value				
31st March 2024	0	0	0	0
31st March 2023	0	0	0	0

Accounts

Registered Charity Number
301624

Stonehouse Community Association

Report and Accounts

For The Year Ended

31 March 2022

Stonehouse Community Association
Report and accounts
for the year ended 31 March 2022

Contents

Stonehouse Community Association

The report of the trustees for the year ended 31 March 2022

Introduction

The trustees present their annual report and accounts for the year ended 31st March 2022.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2022 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The full name of the charity is Stonehouse Community Association.

The legal registration details are :-

Date of formation	21st November 1962
The Principal Office is	Laburnum Walk, Stonehouse, GL10 2NS
Charity Registration Number	301624
The telephone number is	01453-823241

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

The objectives of the charity as set out in the governing document are to promote the well being of residents of Stonehouse and surrounding districts by associating local authorities, voluntary organisations and residents in a common effort to advance education and provide facilities in the interests of social welfare for recreation and leisure for the improvement of conditions of life. The charity is non political and non sectarian.

Summary of main activities of the charity in relation to its objects

The charity main activity is the establishment, maintenance and management of a community centre to fulfil it objects.
The centre hosts cultural, educational and recreational activities for all sections of the community regardless of their age, ability or origins.
The Association relies heavily on the goodwill of volunteers.
Member groups participate in the running of the community centre by providing voluntary labour and expertise, and contributions in the form of rent for facilities used.

Summary of the main achievements of the charity during the year

The Asscoaition, like all organisaions have been severly affetced by the corona virus pandemic, that resulted in the centre being closed for over 2 months during the year under review.

The Association has been successful in continuing to provide facilities that attract over 40 Member Groups, through the continued maintenance and upgrades to the building and by providing improved and new facilities.

The Association organises a user diary to enable the Member Groups and other users to use the facilities on a daily, weekly, monthly and annual basis. Over the year the Association has attracted more Member Groups and users and increased the use of the facilities.

Stonehouse Community Association

The report of the trustees for the year ended 31 March 2022

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

Constitution adopted on 28th June 1970 as amended on 25th June 2009.
The lease of the premises is held by the official Custodian for Charities.

The methods adopted for the recruitment and appointment of new trustees

The existing trustees look to recruit and appoint new trustees from individuals who are in Member Groups, or are regular users of the facilities and come from the local community and

Financial Review

Policies on reserves

The Association seeks to cover its ordinary annual expenditure by the generation of income from its activities.
The Association does not anticipate funding capital expenditure, repairs, maintenance and replacement of any part to the community centre from annual income and has thus established a reserve fund, that is part of general unrestricted funds to meet these anticipated commitments.
The fund was augmented some years ago following the receipt of a substantial general bequest.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

During the year Member Groups and other users provided the majority of funding by way of contributions/rents for the use of the facilities.
Stroud District Council continue to provide a 100% rate rebate on the premises.
Interest received on funds invested continues to provide a welcome bonus.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 6 to 8. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (revised in June 2016) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2016) .As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory, given the impact that corona virus pandemic has had on the community.

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £320 and net movement in resources of a capital nature of £Nil, making net overall realised deficit of £320.

The total reserves at the year end were £43,736.
There were no unrealised losses or revaluing of investments during the year.

Specific changes in fixed assets

Changes in fixed assets are shown in detail in the notes to the accounts.

Stonehouse Community Association

The report of the trustees for the year ended 31 March 2022

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Mary Elizabeth Coates
Celia Margaret Vines
Sally Prout
Clive Boardman
Cyril Edward Young
Glen Hodges
Marlene Ann Jordan

All are involved in the running of the charity.

Bankers

Lloyds TSB Bank Plc, Rowcroft Branch, Stroud.

Independent Examiner

Ken Fryer
Chartered Accountant
8 Coronation Road
Bath. BA1 3BH

Statement of Trustees' Responsibilities

Charity Law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 15 June 2022.

Celia Margaret Vines

Trustee

Stonehouse Community Association
Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31st March 2022

I report on the financial statements of the Charity on pages 6 to 8 which have been prepared in accordance with the Charities Act 2016 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, adapted to meet the needs of unincorporated organisations, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as revised in June 2008. (The SORP), under the historical cost convention and the accounting policies set out on page 6.

Respective responsibilities of trustees and examiner

As described on page 3, the Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of section 145 of the Charities Act 2016 (the 2016 Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

a) examine the accounts under section 145 of the 2011 Act;
b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and;
c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements , and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (effective April 2016), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the trustees of all material matters.

Stonehouse Community Association
Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees (continued)
on the accounts of the Charity for the year ended 31st March 2022

Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination , I can confirm that this is a report in respect of an examination carried out under section 145 of the Charities Act 2016 and in accordance with any directions given by the Commission under section 145(5)(b) of that section which are applicable;

and that, no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 130 of the Charities Act 2016; and

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Charities Act 2016 and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Ken Fryer FCA
Chartered Accountant

8 Coronation Road
Bath. BA1 3BH

The date upon which my opinion is expressed is :-
15th June 2022

STONEHOUSE COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st MARCH 2022

	Unrestricted Funds 31st March 2022		Unrestricted Funds 31st March 2021	
INCOME				
Lettings General	**26,441**		6,337	
		26,441		6,337
Other				
Stroud District Council - rate rebate				
Interest received	**13**		37	
Grants expended	**12,471**		22,639	
Donations	**30**		1,800	
		12,514		24,476
Total Income		**38,955**		30,813
DIRECT CHARITABLE EXPENDITURE				
Ground rent	**500**		500	
Business rates	**2,970**		2,970	
Water rates	**666**		570	
Licences & insurance	**2,631**		3,083	
Lighting and heating	**6,215**		4,352	
Cleaning materials and consumables	**1,346**		346	
Cleaning contractor	**4,058**		2,562	
Gardening	**1,224**		1,467	
Repairs, renewals and maintenance	**5,114**		4,230	
Lights	**1,466**		1,477	
Tree work			4,200	
Office equipment			1,135	
Computer			396	
Web hosting	**498**		432	
Committee members expenses and honorariums	**100**			
Wages and warden's expenses	**9,818**		9,588	
Refreshments and welfare	**241**			
Printing, stationery and postage	**178**		131	
Telephone	**522**		463	
Donations - paid	**100**			
Xmass	**409**			
Sundry expenses	**107**			
Total direct charitable expenditure	**38,163**		37,902	
OTHER EXPENDITURE				
Management and administration of the Charity - bookkeeping	**340**		400	
Management and administration of the Charity - legal				
Independent Reporting Accountants fees KWF	**772**		748	
Total Expenditure		**39,275**		39,050
Net (outgoing) / incoming resources for the year		**-320**		-8,237
Less Fixed Assets	**0**		0	
Less Depreciation	**0**		0	
		0		0
Net Accounting (Deficit) / Surplus		**-£320**		-£8,237

STONEHOUSE COMMUNITY ASSOCIATION

BALANCE SHEET
AS AT 31st MARCH 2022

		31st March 2022		31st March 2021	
Fixed Assets	note 2				
Leasehold		**0**		0	
Furniture and equipment		**0**		0	
Computer equipment		**0**		0	
			0		0
Current Assets					
Stock - of cleaning materials		**25**		25	
Rent debtors		**2,699**		0	
Sundry debtors and prepayments		**1,477**		1,614	
Bank & Cash balances					
Bank current account		**10,663**		13,809	
Charities deposit account		**31,463**		31,449	
Cash		**2**		0	
		46,329		46,897	
Current liabilities					
Sundry creditors and accruals		**2,592**		2,840	
Net Current Assets			**43,737**		44,057
Total Net Assets			**£43,737**		£44,057
FUNDS					
Restricted funds					
Grant received			**0**		0
Money expended	see SOFA		**0**		0
Unspent grants carried forward			**0**		0
Unrestricted funds					
Brought forward			**44,057**		52,294
(Deficit) / Surplus for the year			**-320**		-8,237
Carried forward			**£43,737**		£44,057

The accounts were approved by the board of trustees on 15th June 2022.

Sally Prout
Trustee

Mary Coates
Trustee

STONEHOUSE COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2022

1 Accounting Policies

a) General

These accounts have been prepared under the historical cost convention and in accordance with acceptable accounting standards and the Statement of Recommended Practice on Charities (FRS 102).
There are no restricted funds balances to carry forward

b) Depreciation

Depreciation is charged so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset at the following rates:

Leasehold Property Improvements	10% straight line
Furniture and Equipment	25% reducing balance
Computer Equipment	33.33% straight line

2 Fixed Assets

	Leasehold Property Improvemen	Furniture and Fittings	Computer Equipment	Total
Cost				
1st April 2021	39,022	16,940	225	56,187
Additions				0
Disposals				0
31st March 2022	39,022	16,940	225	56,187
Depreciation				
1st April 2021	39,022	16,940	225	56,187
Charge for Year				0
Disposals				0
31st March 2022	39,022	16,940	225	56,187
Net Book Value				
31st March 2022	0	0	0	0
31st March 2021	0	0	0	0

Accounts

Registered Charity Number
301624

Stonehouse Community Association

Report and Accounts

For The Year Ended

31 March 2021

Stonehouse Community Association
Report and accounts
for the year ended 31 March 2021

Contents

Stonehouse Community Association

The report of the trustees for the year ended 31 March 2021

Introduction

The trustees present their annual report and accounts for the year ended 31st March 2020.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2021 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The full name of the charity is Stonehouse Community Association.

The legal registration details are :-

Date of formation	21st November 1962
The Principal Office is	Labumum Walk, Stonehouse, GL10 2NS
Charity Registration Number	301624
The telephone number is	01453-823241

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

The objectives of the charity as set out in the governing document are to promote the well being of residents of Stonehouse and surrounding districts by associating local authorities, voluntary organisations and residents in a common effort to advance education and provide facilities in the interests of social welfare for recreation and leisure for the improvement of conditions of life. The charity is non political and non sectarian.

Summary of main activities of the charity in relation to its objects

The charity main activity is the establishment, maintenance and management of a community centre to fulfil it objects.
The centre hosts cultural, educational and recreational activities for all sections of the community regardless of their age, ability or origins.
The Association relies heavily on the goodwill of volunteers.
Member groups participate in the running of the community centre by providing voluntary labour and expertise, and contributions in the form of rent for facilities used.

Summary of the main achievements of the charity during the year

The Asscoaition, like all organisaions have been severly affetced by the corona virus pandemic, that resulted in the centre being closed for over 6 months during the year under review.

The Association has been successful in continuing to provide facilities that attract over 40 Member Groups, through the continued maintenance and upgrades to the building and by providing improved and new facilities.

The Association organises a user diary to enable the Member Groups and other users to use the facilities on a daily, weekly, monthly and annual basis. Over the year the Association has attracted more Member Groups and users and increased the use of the facilities.

Stonehouse Community Association

The report of the trustees for the year ended 31 March 2021

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

Constitution adopted on 28th June 1970 as amended on 25th June 2009.
The lease of the premises is held by the official Custodian for Charities.

The methods adopted for the recruitment and appointment of new trustees

The existing trustees look to recruit and appoint new trustees from individuals who are in Member Groups, or are regular users of the facilities and come from the local community and

Financial Review

Policies on reserves

The Association seeks to cover its ordinary annual expenditure by the generation of income from its activities.
The Association does not anticipate funding capital expenditure, repairs, maintenance and replacement of any part to the community centre from annual income and has thus established a reserve fund, that is part of general unrestricted funds to meet these anticipated commitments.
The fund was augmented some years ago following the receipt of a substantial general bequest.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

During the year Member Groups and other users provided the majority of funding by way of contributions/rents for the use of the facilities..
Stroud District Council continue to provide a 100% rate rebate on the premises.
Interest received on funds invested continues to provide a welcome bonus.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 6 to 8. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (revised in June 2016) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2016) .As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory, given the impact that corona virus pandemic has had on the community.

The Statement of Financial Activities show net outgoing esources for the year of a revenue nature of £8,273 and net movement in resources of a capital nature of £Nil, making net overall realised sdeficit of £8,273.

The total reserves at the year end were £44,021.
There were no unrealised losses or revaluing of investments during the year.

Specific changes in fixed assets

Changes in fixed assets are shown in detail in the notes to the accounts.

Stonehouse Community Association

The report of the trustees for the year ended 31 March 2021

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Mary Elizabeth Coates
Sally Rees-Prout
Celia Margaret Vines
Clive Boardman
Cyril Edward Young
Glen Hodges
Marlene Ann Jordan

All are involved in the running of the charity.

Bankers

Lloyds TSB Bank Plc, Rowcroft Branch, Stroud.

Independent Examiner

Ken Fryer
Chartered Accountant
8 Coronation Road
Bath. BA1 3BH

Statement of Trustees' Responsibilities

Charity Law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 15 June 2021.

Celia Margaret Vines
Trustee

Stonehouse Community Association
Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31st March 2021

I report on the financial statements of the Charity on pages 6 to 8 which have been prepared in accordance with the Charities Act 2016 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, adapted to meet the needs of unincorporated organisations, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as revised in June 2008. (The SORP), under the historical cost convention and the accounting policies set out on page 6.

Respective responsibilities of trustees and examiner

As described on page 3, the Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of section 145 of the Charities Act 2016 (the 2016 Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

a) examine the accounts under section 145 of the 2011 Act;
b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and;
c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements , and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (effective April 2016), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the trustees of all material matters.

Report of the Independent Examiner to the trustees (continued)
on the accounts of the Charity for the year ended 31st March 2021

Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination , I can confirm that this is a report in respect of an examination carried out under section 145 of the Charities Act 2016 and in accordance with any directions given by the Commission under section 145(5)(b) of that section which are applicable;

and that, no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 130 of the Charities Act 2016; and

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Charities Act 2016 and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Ken Fryer FCA
Chartered Accountant

8 Coronation Road
Bath. BA1 3BH

The date upon which my opinion is expressed is :-
15th June 2021

STONEHOUSE COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st MARCH 2021

	Unrestricted Funds 31st March 2021		Unrestricted Funds 31st March 2020	
INCOME				
Lettings General	**6,337**		45,329	
		6,337		45,329
Other				
Stroud District Council - rate rebate			2,923	
Interest received	**37**		191	
Grants expended	**22,639**		0	
Donations	**1,800**		1,278	
		24,476		4,392
Total Income		**30,813**		49,721
DIRECT CHARITABLE EXPENDITURE				
Ground rent	**500**		-125	
Business rates	**2,970**		2,923	
Water rates	**570**		799	
Licences & insurance	**3,083**		2,601	
Lighting and heating	**4,352**		5,924	
Cleaning materials and consumables	**346**		2,373	
Cleaning contractor	**2,562**		2,435	
Gardening	**1,467**			
Repairs, renewals and maintenance	**4,266**		8,652	
Lights	**1,477**			
Tree work	**4,200**			
Office equipment	**1,135**			
Computer	**828**			
Carpets			2,194	
Committee members expenses and honorariums			230	
Wages and warden's expenses	**9,588**		13,934	
Refreshments and welfare			150	
Printing, stationery and postage	**131**		230	
Telephone	**463**		415	
Donations - paid				
Donations - free lettings			4,481	
Sundry expenses			90	
Total direct charitable expenditure	**37,938**		47,306	
OTHER EXPENDITURE				
Management and administration of the Charity - bookkeeping	**400**		767	
Management and administration of the Charity - legal				
Independent Reporting Accountants fees KWF	**748**		700	
Total Expenditure		**39,086**		48,773
Net (outgoing) / incoming resources for the year		**-8,273**		948
Less Fixed Assets	**0**		0	
Less Depreciation	**0**		0	
		0		0
Net Accounting (Deficit) / Surplus		**-£8,273**		£948

[illegible]

STONEHOUSE COMMUNITY ASSOCIATION

BALANCE SHEET
AS AT 31st MARCH 2021

		31st March 2021		31st March 2020	
Fixed Assets	note 2				
Leasehold		**0**		0	
Furniture and equipment		**0**		0	
Computer equipment		**0**		0	
			0		0
Current Assets					
Stock - of cleaning materials		**25**		25	
Rent debtors		**0**		2,642	
Sundry debtors and prepayments		**1,614**		1,692	
Bank & Cash balances					
Bank current account		**13,809**		20,082	
Charities deposit account		**31,449**		31,412	
Cash		**0**		26	
		46,897		55,879	
Current liabilities					
Sundry creditors and accruals		**2,840**		3,585	
Net Current Assets			**44,057**		52,294
Total Net Assets			**£44,057**		£52,294
FUNDS					
Restricted funds					
Grant received			**0**		0
Money expended	see SOFA		**0**		0
Unspent grants carried forward			**0**		0
Unrestricted funds					
Brought forward			**52,294**		51,346
(Deficit) / Surplus for the year			**-8,273**		948
Carried forward			**£44,021**		£52,294

The accounts were approved by the board of trustees on 15th June 2021.

Sally Prout
Trustee

Sally J. Prout

Mary Coates
Trustee

M. E. Coates

ST[illegible]HOUSE COMMUNITY ASSOCIATION

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	31st March 2024		31st March 2023	
Fixed Assets					
[illegible]		0		0	
[illegible] equipment		0		0	
Computer equipment		0		0	
			0		0
Current Assets					
[illegible]		[illegible]		[illegible]	
[illegible]		0		[illegible]	
Sundry debtors and prepayments		[illegible]		[illegible]	
[illegible]					
[illegible]		[illegible]		[illegible]	
[illegible]		[illegible]		[illegible]	
Cash		0		[illegible]	
		[illegible]		[illegible]	
Current liabilities					
[illegible]		[illegible]		[illegible]	
Net Current Assets			44,037		[illegible]
Total Net Assets			[illegible]		[illegible]
FUNDS					
Restricted funds					
[illegible]			0		0
[illegible] SORP			0		0
[illegible]			0		0
Unrestricted funds					
[illegible]			[illegible]		[illegible]
[illegible] for the year			[illegible]		[illegible]
Total funds			[illegible]		[illegible]

The accounts were approved by the board of trustees on [illegible]

[illegible] Trustee

Mary Coates
Trustee

STONEHOUSE COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021

1 Accounting Policies

a) General

These accounts have been prepared under the historical cost convention and in accordance with acceptable accounting standards and the Statement of Recommended Practice on Charities (FRS 102).
There are no restricted funds balances to carry forward

b) Depreciation

Depreciation is charged so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset at the following rates:

Leasehold Property Improvements	10% straight line
Furniture and Equipment	25% reducing balance
Computer Equipment	33.33% straight line

2 Fixed Assets

	Leasehold Property Improvemen	Furniture and Fittings	Computer Equipment	Total
Cost				
1st April 2020	39,022	16,940	225	56,187
Additions				0
Disposals				0
31st March 2021	39,022	16,940	225	56,187
Depreciation				
1st April 2020	39,022	16,940	225	56,187
Charge for Year				0
Disposals				0
31st March 2021	39,022	16,940	225	56,187
Net Book Value				
31st March 2021	0	0	0	0
31st March 2020	0	0	0	0