

CLEVEDON COMMUNITY ASSOCIATION

England & Wales · Charity number 304518

Details

Status Registered

Legal form Trust

Registered 1962-12-04

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

Contact

Address Community Centre
2 Princes Road
Clevedon
BS21 7SZ

Phone 01275873405

Email office@clevedon.cc

Website www.clevedon.cc

Activities

Objects: A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF CLEVEDON AND DISTRICT (INCLUDING POSTCODE DISTRICT BS21) (HEREINAFTER CALLED "THE AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS. B) TO PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED. C) TO MAINTAIN AND MANAGE COMMUNITY CENTRES AT CLEVEDON FOR ACTIVITIES PROMOTED BY THE ASSOCIATION AND ITS CONSTITUENT BODIES AND IN FURTHERANCE OF THE ABOVE OBJECTS OR ANY ONE OF THEM AS MAY BY LAW BE DEEMED CHARITABLE.

Activities: Community Centre for the people of Clevedon.

Classification

- **How:** Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** CLEVEDON AND THE NEIGHBOURHOOD
- North Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£121,095	£138,826	-	-
2024-03-31	£113,854	£142,852	-	-
2023-03-31	£95,261	£102,750	-	-
2022-03-31	£89,211	£100,939	-	-
2021-03-31	£180,974	£78,693	-	-

Trustees

Name	Role	Appointed
Professor Richard Patrick Young LLB PhD	Chair	2022-11-30
ANGELA SMITH		
Cheryl Parry		2023-09-04
Eleanor Wade		
JAYNE TAYLOR		
Lynda Prescott		2022-11-30
Noel Murphy		2024-09-24
Susannah Shaw		2023-06-01

Linked charities

- CLEVEDON COMMUNITY ASSOCIATION PRINCESS HALL (304518-1)

Accounts

Charity registration number 304518 (England and Wales)

CLEVEDON COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



CLEVEDON COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

R Young
A Zeldin
N Murphy
C Parry
S Shaw
L Prescott
J Taylor
A Smith
E Wade

Senior management

Richard Young

Chair

Charity number (England and Wales)

304518

Independent examiner

Xeinadin South Wales & West Limited
Edinburgh House
1-5 Bellevue Road
Clevedon
North Somerset
BS21 7NP

CLEVEDON COMMUNITY ASSOCIATION

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CLEVEDON COMMUNITY ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the 's governing document, the Charities Act 2011, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The trustees continued to further the objects of Clevedon Community Association during the year. The trustees have identified the Charity's central mission as 'Bringing People Together' through providing facilities and supporting events aimed at entertainment, connection, and well-being. We are rooted in our local community and depend on it for financial and other forms of support to enable us to fulfil our mission. We gratefully acknowledge the grant of £6,524 made by Clevedon Town Council towards the cost of installing a new fire alarm system, the donation of £2,277 from the organisers of the Clevedon Garden Trail, an event we supported through providing refreshments and maps on the day, and all other donations received. We particularly thank Clevedon Ladies Evening Group for once again nominating us as one of their supported charities. We continue to provide through the Community Centre a mixture of events and activities run by hirers of our space as well as our own events through which we ensure public benefit. Examples of the latter include a free Halloween Trail for children, our bingo sessions, and a special visit from Santa at Christmas. The end of this reporting year saw us preparing for an inaugural Beer Festival, which we will report on more fully next year. All these activities are only possible if our buildings are kept in good repair. We are therefore pleased to report that a major renovation to Clevedon Community Centre was undertaken by our landlord in Autumn 2024. This included repairs or renewals to the roof, chimneys, windows, fire escape, and a structural beam, at a cost exceeding £250,000.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the should undertake.

CLEVEDON COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

Our staff and volunteers, supported by trustees where requested, have once again this year ensured that the Community Centre has been a vibrant hub for activities that enhance education, connection and well-being. Our main hall seats 250 people (and includes an orchestra pit and full suite of dressing rooms) and this enables us to support community groups putting on theatrical shows, as well as it providing a venue available at an affordable price for weddings and wakes. Various exercise and dance groups also use our spaces, which include rehearsal rooms. Also taking place under our roof are adult education classes, arts and crafts classes, counselling sessions, blood donation sessions, public meetings, meetings of voluntary societies with invited speakers, a table tennis group and the classical programme of a long-standing local Music Society. Our Squirrels Restaurant continued to provide nourishing meals at affordable prices to its loyal, mainly elderly, clientele, thus helping combat food poverty and loneliness amongst this age group.

This year saw us change our approach to membership of the charity. The link between membership and obtaining discounts on hires was removed and membership was made free. In addition, we kept members informed about the charity's activities through a members' newsletter. This was designed to ensure that members were kept engaged and membership is now open only to those who identify with the charity's objectives. We also switched from a pre-digital method of communicating with members to the use of the software 'membermojo', which has streamlined the process of confirming membership each year. The results have been impressive, with much better attendance at the AGM and strong support expressed for our future plans.

In this year the Trustees drew up a systematic Risk Register to facilitate the comprehensive examination of the major strategic, business and operational risks which the charity faces. The trustees confirm that the Executive Committee prioritises any steps identified as necessary to reduce these risks. A professional fire risk assessment was commissioned in 2023 and this is now reviewed on an annual basis with an Action Plan drawn up to implement any desirable improvements, with ongoing oversight by the Trustees.

Following Charity Commission guidance we also introduced formal policies on the handling of complaints, and the reporting to the Charity Commission of serious incidents.

Financial review

Funds are used to maintain the Community Centre and keep it running on a daily basis. Trustees monitor income and expenditure at each meeting of the Executive Committee and have introduced closer financial scrutiny following a shift from Sage Accounting to Xero. There are no restrictions on the charity's power to invest. The investment strategy is set by the Trustees and is decided upon as and when cash is available for investment. A Reserves Policy was adopted during the year which, taking into account Charity Commission guidance, has been designed to ensure adequate cash flow, a buffer against unexpected large bills, and an adequate sum to enable an orderly winding up should the Charity be forced to close. We have invested in staff this year in order to enable us to maximise the public benefit arising out of our running the Community Centre, and also to ensure that we run activities safely. There is encouraging evidence that this strategy is bearing fruit in that revenue streams are becoming more diverse and increasing in flow, thus enabling us to a) fund the increased staffing cost and b) begin the process of building up a surplus for capital spending in order to keep our ageing buildings fit for purpose.

CLEVEDON COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

There are two major linked changes which are currently built into our plans. The first is to become an incorporated charity. At present the CCA is unincorporated and Charity Commission guidance indicates that it would be wise for us to become a Charitable Incorporated Organisation (CIO). Our status as a registered charity will be unaffected, but there is a lot of work required behind the scenes to effect this change. A special public meeting in accordance with our constitution was held on 26th February 2025 to secure the necessary support, and members of the charity have been kept fully informed throughout (and are supportive). The second major change is that our landlord, North Somerset Council, has offered to transfer the freehold of our building to the new incorporated charity for a nominal sum when the CIO is set up. This would involve us in additional maintenance responsibilities and is accordingly a matter we have considered carefully over many months. We reached the conclusion that it would be in the best interest of the charity if we did take on the freehold so long as our landlord put the Community Centre into good order first – which has now been achieved. In our judgment the charity will benefit by our new ability as freeholder to effect repairs quickly, thus avoiding some of the problems we have witnessed in the past with securing a timely response from our landlord to, for example, a leaking roof. We will also be in a stronger position to adapt the building to meet the changing needs of our beneficiaries. We are mindful, however, of the need to build up a capital (maintenance) fund, as mentioned in the Financial Review section.

Structure, governance and management

Clevedon Community Association is a registered charity no 304518 and operates Clevedon Community Centre on land subject to a lease due to expire in 2062. Its inter-connected buildings are Sunhill House (built 1855), Princes Hall (built 1961) and the Jubilee Lounge (built 1977).

The Objects of the Association are:-

- a) To promote the benefit of the inhabitants of Clevedon and district (including postcode BS21) without distinction of sex or of political, religious or other opinions by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants;
- b) To promote such other charitable purposes as may from time to time be determined;
- c) To maintain and manage Community Centres at Clevedon for activities promoted by the Association and its constituent bodies and in furtherance of the above objects or any one of them as may by law be deemed charitable.

The Trustees who have served during the year and since the year end are set out below. Trustees are elected by the Members of the Charity at the AGM and form the Executive Committee. The Executive Committee has the power to fill vacancies in the Executive between one AGM and the next.

The Trustees who served during the year and up to the date of signature of the financial statements were:

R Young
A Zeldin
N Murphy
C Parry
S Shaw
L Prescott
J Taylor
A Smith
E Wade

CLEVEDON COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees' report was approved by the Board of Trustees.


.....
~~R. Young~~ C.A. PERRY

Date: 25 Nov 25

CLEVEDON COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CLEVEDON COMMUNITY ASSOCIATION

I report to the Trustees on my examination of the financial statements of Clevedon Community Association (the) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 and the Charities Act (Northern Ireland) 2008. You are satisfied that the financial statements of the are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the 's financial statements carried out under section 65 of the Charities Act (Northern Ireland) 2008 and section 145 of the Charities Act 2011. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008 and the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 as required by section 63 of the Charities Act 2008 and section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of the Charities Act (Northern Ireland) 2008 and the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Xeinadin South Wales & West Limited

Edinburgh House

1-5 Bellevue Road

Clevedon

North Somerset

BS21 7NP

Date:

CLEVEDON COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	26,437	20,560
Charitable activities	4	93,641	91,720
Investments	5	1,017	1,574
Total income		<u>121,095</u>	<u>113,854</u>
Expenditure on:			
Raising funds	6	690	(105)
Charitable activities	7	138,136	142,956
Total expenditure		<u>138,826</u>	<u>142,851</u>
Net expenditure and movement in funds		(17,731)	(28,997)
Reconciliation of funds:			
Fund balances at 1 April 2024		97,739	126,736
Fund balances at 31 March 2025		<u>80,008</u>	<u>97,739</u>

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

CLEVEDON COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		2,960		1,910
Investments	13		4		4
			<u>2,964</u>		<u>1,914</u>
Current assets					
Stocks	15	-		650	
Debtors	16	1,422		33,590	
Cash at bank and in hand		78,454		67,633	
		<u>79,876</u>		<u>101,873</u>	
Creditors: amounts falling due within one year	17	(2,832)		(6,048)	
Net current assets			<u>77,044</u>		<u>95,825</u>
Total assets less current liabilities			<u>80,008</u>		<u>97,739</u>
The funds of the					
Unrestricted funds	19		<u>80,008</u>		<u>97,739</u>
			<u>80,008</u>		<u>97,739</u>

The financial statements were approved by the Trustees on

.....
R Young

CLEVEDON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the 's governing document, the Charities Act 2011, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CLEVEDON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	N/A
Plant and equipment	25% straight line basis
Fixtures and fittings	15% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

CLEVEDON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.11 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

CLEVEDON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	24,444	20,027
Membership fees	1,993	533
	<u>26,437</u>	<u>20,560</u>

4 Income from charitable activities

	Activities for generating funds 2025 £	Activities for generating funds 2024 £
Charitable rental income	90,750	91,409
Other income	2,891	311
	<u>93,641</u>	<u>91,720</u>
Analysis by fund		
Unrestricted funds	<u>93,641</u>	<u>91,720</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>1,017</u>	<u>1,574</u>

CLEVEDON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Advertising	40	545
Trading costs		
Other trading activities	650	-
Investment management	-	(650)
Total costs	690	(105)

7 Expenditure on charitable activities

	Fundraising trading: cost of goods sold and other costs 2025 £	Fundraising trading: cost of goods sold and other costs 2024 £
Direct costs		
Staff costs	85,730	48,958
Depreciation and impairment	350	116
Direct costs	2,148	103
Rates	765	663
Light, heat and power	14,576	15,002
Insurance	4,406	2,546
Repairs & maintenance	16,304	53,050
Security costs	-	1,060
Hire of plant & machinery	-	705
Piano tuning	-	44
Disallowable VAT	-	11,200
Sundry	411	149
Cleaning	2,449	2,032
Window cleaning	259	743
Accountancy fees	1,865	975
Bad debts written off	61	1
Other charitable expenditure	8,812	5,609
	138,136	142,956
Analysis by fund		
Unrestricted funds	138,136	142,956

CLEVEDON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	-	-
	Depreciation of owned tangible fixed assets	350	116
		<u>350</u>	<u>116</u>

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	6	4
	<u>6</u>	<u>4</u>
Employment costs	2025	2024
	£	£
Wages and salaries	83,787	47,758
Other pension costs	1,943	1,200
	<u>85,730</u>	<u>48,958</u>

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

11 Taxation

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

CLEVEDON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Total £
Cost				
At 1 April 2024	1,910	6,623	39,668	48,201
Additions	-	1,400	-	1,400
At 31 March 2025	1,910	8,023	39,668	49,601
Depreciation and impairment				
At 1 April 2024	-	6,623	39,668	46,291
Depreciation charged in the year	-	350	-	350
At 31 March 2025	-	6,973	39,668	46,641
Carrying amount				
At 31 March 2025	1,910	1,050	-	2,960
At 31 March 2024	1,910	-	-	1,910

13 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2024 & 31 March 2025	4
Carrying amount	
At 31 March 2025	4
At 31 March 2024	4

14 Financial instruments

	2025 £	2024 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	4	4

15 Stocks

	2025 £	2024 £
Finished goods and goods for resale	-	650

CLEVEDON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	1,422	21,969
Other debtors	-	11,621
	<u>1,422</u>	<u>33,590</u>

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	(1,500)	539
Trade creditors	2,576	4,696
Other creditors	883	151
Accruals and deferred income	873	662
	<u>2,832</u>	<u>6,048</u>

18 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	<u>1,043</u>	<u>571</u>

The operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the in an independently administered fund.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	<u>97,739</u>	<u>121,095</u>	<u>(138,826)</u>	<u>80,008</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	<u>126,736</u>	<u>113,854</u>	<u>(142,851)</u>	<u>97,739</u>

Accounts

Clevedon Community Association

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Newsham Hanson Accountants Limited
Accountants & Business Advisors
Edinburgh House
1-5 Bellevue Road
Clevedon
North Somerset
BS21 7NP

Clevedon Community Association
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Clevedon Community Association
Reference and Administrative Details

Charity name Clevedon Community Association

Trustees

Mrs Angela Smith
Mrs Eleanor Wade
Mrs Jayne Taylor
Mrs Nicola Barton
Mrs Lynda Prescott
Mrs Kerrie Bird
Mrs Susannah Shaw
Mr Hedley Woods
Mrs Cheryl Parry
Mr Richard Young

Accountant

Newsham Hanson Accountants Limited
Edinburgh House
1-5 Bellevue Road
Clevedon
North Somerset
BS21 7NP

Clevedon Community Association

Trustees' Report

The trustees present their report and the unaudited accounts of the charity for the year ended 31 March 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Clevedon Community Association is a registered charity no 304518 and operates Clevedon Community Centre on land subject to a lease due to expire in 2062. Its inter-connected buildings are Sunhill House (built 1855), Princes Hall (built 1961) and the Jubilee Lounge (built 1977).

The Objects of the Association are:-

- a) To promote the benefit of the inhabitants of Clevedon and district (including postcode BS21) without distinction of sex or of political, religious or other opinions by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants;
- b) To promote such other charitable purposes as may from time to time be determined;
- c) To maintain and manage Community Centres at Clevedon for activities promoted by the Association and its constituent bodies and in furtherance of the above objects or any one of them as may by law be deemed charitable.

The Trustees who have served during the year and since the year end are set out above. Trustees are elected by the Members of the Charity at the AGM and form the Executive Committee. The Executive Committee has the power to fill vacancies in the Executive between one AGM and the next.

OBJECTIVES AND ACTIVITIES

The trustees continued to further the objects of Clevedon Community Association during the year. A major programme of repairs and improvements to Clevedon Community Centre was started, part-funded by a major legacy. One element of this was a new fire alarm system; a £10,000 grant from National Grid was obtained towards the cost. The landlord of Clevedon Community Centre's buildings is North Somerset Council and it agreed to fund repairs to the external fire escape and also to the windows of Sunhill House. A new post of Events Manager was created to help the Community Centre develop its own programme of events, and new branding was introduced to help raise the profile of the Community Centre. A formal trustee recruitment policy was developed with a view to ensuring equality, diversity and the right mix of skills needed for the Executive Committee to fulfil its duties. A new volunteer scheme was set up and our insurance expanded accordingly.

ACHIEVEMENTS AND PERFORMANCE

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that the Executive Committee prioritises any steps identified as necessary to reduce these risks. A professional fire risk assessment was commissioned and an action plan drawn up to implement its recommendations, with ongoing oversight by the Trustees.

FINANCIAL REVIEW

Funds are used to maintain the Community Centre and keep it running on a daily basis. Trustees monitor income and expenditure at each meeting of the Executive Committee and are planning to introduce more formal financial forecasting and budgetary control following a shift from Sage Accounting to Xero. There are no restrictions on the charity's power to invest. The investment strategy is set by the Trustees and is decided upon as and when cash is available for investment.

PLANS FOR FUTURE PERIODS

The Charity has no specific reserve policy but plans to introduce one in the coming year. An Away Day held in February enabled the Trustees to identify the Charity's central mission as 'Bringing Clevedon Together' through entertainment, connection, and well-being. The outline of a new business plan centred on this mission was drafted and will be developed over the coming year with the assistance of an independent, experienced facilitator acting on a voluntary basis.

Clevedon Community Association

Trustees' Report

RESPONSIBILITIES OF THE TRUSTEES

The charity's Trustees are responsible for preparing the Trustees' Annual Report and the accounts in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year. Under that law the trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these accounts, the trustees are required to:

select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charities SORP;

make judgements and accounting estimates that are reasonable and prudent;

state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;

prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. 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.

INDEPENDENT EXAMINER

Newsham Hanson Accountants Limited has been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the trustees

Chairman

Independent Examiner's Report to the Trustees of Clevedon Community Association

I report on the accounts of the Trust for the year ended 31 March 2024, which are set out on pages 5 to 14.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Newsham Hanson Accountants Limited
Accountants & Business Advisors
Date:.....

Edinburgh House
1-5 Bellevue Road
Clevedon
North Somerset
BS21 7NP

Clevedon Community Association
Statement of Financial Activities for the Year Ended 31 March 2024

		Unrestricted Funds	Total Funds 2024	Total Funds 2023
	Note	£	£	£
Incoming resources				
Incoming resources from generated funds				
Voluntary income	2	20,027	20,027	7,763
Activities for generating funds	3	92,253	92,253	87,012
Investment income	4	1,574	1,574	486
Total incoming resources		<u>113,854</u>	<u>113,854</u>	<u>95,261</u>
Resources expended				
Costs of generating funds				
Costs of generating voluntary income	5	2,570	2,570	-
Fundraising trading: cost of goods sold and other costs	5	140,282	140,282	102,750
Total resources expended		<u>142,852</u>	<u>142,852</u>	<u>102,750</u>
Net movements in funds		(28,998)	(28,998)	(7,489)
Reconciliation of funds				
Total funds brought forward		126,733	126,733	120,571
Total funds carried forward		<u><u>97,735</u></u>	<u><u>97,735</u></u>	<u><u>113,082</u></u>

All incoming resources and resources expended derive from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 7 to 14 form an integral part of these financial statements.

Clevedon Community Association
Balance Sheet as at 31 March 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible assets	9		1,910		-
Investments	10		4		-
			<u>1,914</u>		<u>-</u>
Current assets					
Stocks and work in progress		650		-	
Debtors	11	33,589		-	
Cash at bank and in hand		<u>67,630</u>		<u>113,082</u>	
		101,869		113,082	
Creditors: Amounts falling due within one year	12	<u>(6,048)</u>		<u>-</u>	
Net current assets			<u>95,821</u>		<u>113,082</u>
Net assets			<u><u>97,735</u></u>		<u><u>113,082</u></u>
The funds of the charity:					
Unrestricted funds					
Unrestricted income funds			<u>97,735</u>		<u>113,082</u>
Total charity funds			<u><u>97,735</u></u>		<u><u>113,082</u></u>

Approved by the Board on and signed on its behalf by:

.....

The notes on pages 7 to 14 form an integral part of these financial statements.

Clevedon Community Association

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

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the receipts and payments accounting with applicable accounting standards and the Charities Act 2011.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 15.

Incoming resources

Donations are recognised when the amount has been received by the charity.

Investment income is recognised on a receivable basis.

Resources expended

All expenditure is accounted for on a payment basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Bar & Office equipment	25% straight line basis
Fixtures and fittings	15% straight line basis
Kitchen Equipment	15% straight line basis

Clevedon Community Association

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

..... continued

Investments

Fixed asset investments are included at market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

2 Voluntary income

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations and legacies			
Appeals and donations	3,330	3,330	7,763
Grants			
Appeals and donations	10,000	10,000	-
Donations for roof			
Appeals and donations	6,697	6,697	-
	<u>20,027</u>	<u>20,027</u>	<u>7,763</u>

Clevedon Community Association
Notes to the Financial Statements for the Year Ended 31 March 2024

..... *continued*

3 Activities for generating funds

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Sunhill House and Princes Hall			
Subscriptions	533	533	340
Rental income	91,409	91,409	86,206
Other income	311	311	466
	<u>92,253</u>	<u>92,253</u>	<u>87,012</u>

4 Investment income

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Interest on cash deposits	<u>1,574</u>	<u>1,574</u>	<u>486</u>

Clevedon Community Association

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

..... continued

5 Total resources expended

	Donations for roof	Sunhill House and Princes Hall	Total
	£	£	£
Direct costs			
Cost of goods sold	-	(546)	(546)
Employment costs	-	48,958	48,958
Establishment costs	-	18,211	18,211
Repairs and maintenance	2,570	51,540	54,110
Equipment hire	-	705	705
Sundry and other costs	-	11,393	11,393
Cleaning	-	2,775	2,775
Accountancy fees	-	975	975
Bad debt expense	-	1	1
Bank charges	-	155	155
Depreciation of tangible fixed assets	-	116	116
	<u>2,570</u>	<u>134,283</u>	<u>136,853</u>
Support costs			
Office expenses	-	1,054	1,054
Printing, posting and stationery	-	484	484
Subscriptions and donations	-	3,916	3,916
Advertising and promotion	-	545	545
	<u>-</u>	<u>5,999</u>	<u>5,999</u>
	<u>2,570</u>	<u>140,282</u>	<u>142,852</u>

6 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

7 Net outgoing resources

Net outgoing resources is stated after charging:

	2024 £	2023 £
Hire of plant and machinery - operating leases	705	705
Depreciation of owned assets	<u>116</u>	<u>-</u>

Clevedon Community Association

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

..... *continued*

8 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2024	2023
	£	£
Wages and salaries	47,758	47,434
Other pension costs	571	463
	<u>48,329</u>	<u>47,897</u>

No employee received emoluments of more than £60,000 during the year (2023 - No. 0).

Clevedon Community Association

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

..... continued

9 Tangible fixed assets

	Long leasehold and other interests in land and buildings £	Bar & Office equipment £	Fixtures and fittings £	Total £
Cost				
As at 1 April 2023 and 31 March 2024	<u>1,910</u>	<u>6,623</u>	<u>39,668</u>	<u>48,201</u>
Depreciation				
As at 1 April 2023	-	6,623	39,552	46,175
Charge for the year	-	-	116	116
As at 31 March 2024	<u>-</u>	<u>6,623</u>	<u>39,668</u>	<u>46,291</u>
Net book value				
As at 31 March 2024	<u>1,910</u>	<u>-</u>	<u>-</u>	<u>1,910</u>
As at 31 March 2023	<u>1,910</u>	<u>-</u>	<u>116</u>	<u>2,026</u>

10 Investments held as fixed assets

	Investments in group and associated undertakings £
Market value	
As at 1 April 2023 and 31 March 2024	<u>4</u>
Net book value	
As at 31 March 2024	<u>4</u>
As at 31 March 2023	<u>4</u>

All investment assets were held in the UK.

Clevedon Community Association

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

..... continued

11 Debtors

	2024 £	2023 £
Trade debtors	21,968	-
Other debtors	11,621	-
	<u>33,589</u>	<u>-</u>

12 Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	4,696	-
Taxation and social security	539	-
Other creditors	307	-
Accruals and deferred income	506	-
	<u>6,048</u>	<u>-</u>

13 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £571 (2023 - £463).

Contributions totalling £156 (2023 - £nil) were payable to the scheme at the end of the period and are included in creditors.

Clevedon Community Association

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

..... continued

14 Related parties

Controlling entity

The charity is controlled by the trustees.

Related party transactions

Sunhill Park Enterprises is a wholly owned subsidiary company owned by the charity.

The company operates from Clevedon Community Association and during the year the Charity received £6,720 (2023 - £6,720) for room and kitchen hire and 2,5861 (2023 - £1,910) for hire of equipment.

At the year-end the Charity was owed £11,621 (2023 - £11,621) from Sunhill Park Enterprises

15 Analysis of funds

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General Funds				
Unrestricted income fund	126,733	113,854	(142,852)	97,735

16 Net assets by fund

	Unrestricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£
Tangible assets	1,910	1,910	-
Investments	4	4	-
Current assets	101,869	101,869	113,082
Creditors: Amounts falling due within one year	(6,048)	(6,048)	-
Net assets	97,735	97,735	113,082

Clevedon Community Association
Statement of financial activities by fund Year Ended 31 March 2024

	Unrestricted income fund 2024	Unrestricted income fund 2023
	£	£
Incoming resources		
Incoming resources from generated funds		
Voluntary income	20,027	7,763
Activities for generating funds	92,253	87,012
Investment income	1,574	486
Total incoming resources	<u>113,854</u>	<u>95,261</u>
Resources expended		
Costs of generating funds		
Costs of generating voluntary income	2,570	-
Fundraising trading: cost of goods sold and other costs	140,282	102,750
Total resources expended	<u>142,852</u>	<u>102,750</u>
Net movements in funds	(28,998)	(7,489)
Reconciliation of funds		
Total funds brought forward	<u>126,733</u>	<u>120,571</u>
Total funds carried forward	<u><u>97,735</u></u>	<u><u>113,082</u></u>

This page does not form part of the statutory financial statements.

Accounts

Clevedon Community Association

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Newsham Hanson Accountants Limited
Accountants & Business Advisors
Edinburgh House
1-5 Bellevue Road
Clevedon
North Somerset
BS21 7NP

Clevedon Community Association
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The following page does not form part of the statutory financial statements:

Statement of financial activities per fund	13
--	----

Clevedon Community Association
Reference and Administrative Details

Charity name	Clevedon Community Association
Trustees	Mrs Angela Smith Mrs Carole Hockerday (Left 1 April 2022) Mrs Eleanor Wade Mrs Jane Taylor Mr Robert Gemmell (Left 1 April 2022) Mrs Sue Gready (Left 1 April 2022) Mrs Moira Godfrey (Left 1 April 2022) Mrs Nicky Barton Mrs Lynda Prescott Mrs Kerrie Bird Mrs Susannah Shaw Mrs Hedley Woods Mrs Cheryl Parry Mr Richard Young
Accountant	Newsham Hanson Accountants Limited Edinburgh House 1-5 Bellevue Road Clevedon North Somerset BS21 7NP

Clevedon Community Association

Trustees' Report

The trustees present their report and the unaudited accounts of the charity for the year ended 31 March 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Clevedon Community Association is a registered charity no 304518 and operates on leased land due to expire in 2062.

Clevedon Community Association is a community hall situated in the heart of Clevedon. The purpose of the hall is;

the advancement of community spirit primarily but not exclusively to residents of Clevedon and the surrounding neighbourhood; and such other charitable purposes as shall, in the opinion of the managing trustees, further the function of the Hall.

The Trustees who have served during the year and since the year end are set out above. Trustees are appointed by the Executive Committee, members of which are also Trustees of the Hall.

OBJECTIVES AND ACTIVITIES

The Hall continued to further its objectives during the year with no specific points to note.

ACHIEVEMENTS AND PERFORMANCE

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to take necessary steps to lesson these risks.

FINANCIAL REVIEW

There are no restrictions on the charity's power to invest. The investment strategy is set by the Trustees and is decided upon as and when cash is available for investment. Cash is invested in low risk funds.

PLANS FOR FUTURE PERIODS

The Hall has no specific reserve policy. Funds are used to maintain the Hall and keep it running on a daily basis. Trustees monitor expenditure based on the cash position of the Hall.

RESPONSIBILITIES OF THE TRUSTEES

The charity's Trustees are responsible for preparing the Trustees Annual Report and the accounts in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year. Under that law the trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these accounts, the trustees are required to:

select suitable accounting policies and then apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and accounting estimates that are reasonable and prudent;

state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;

Clevedon Community Association

Trustees' Report

prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. 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.

INDEPENDENT EXAMINER

Newsham Hanson Accountants Limited has been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the trustees

Chairman

Independent Examiner's Report to the Trustees of Clevedon Community Association

I report on the accounts of the Trust for the year ended 31 March 2023, which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Newsham Hanson Accountants Limited
Accountants & Business Advisors
12 December 2023

Edinburgh House
1-5 Bellevue Road
Clevedon
North Somerset
BS21 7NP

Clevedon Community Association
Statement of Financial Activities for the Year Ended 31 March 2023

		Unrestricted Funds	Total Funds 2023	Total Funds 2022
	Note	£	£	£
Incoming resources				
Incoming resources from generated funds				
Voluntary income	2	7,763	7,763	16,089
Activities for generating funds	3	87,012	87,012	73,107
Investment income	4	486	486	15
Total incoming resources		<u>95,261</u>	<u>95,261</u>	<u>89,211</u>
Resources expended				
Costs of generating funds				
Fundraising trading: cost of goods sold and other costs	5	<u>102,750</u>	<u>102,750</u>	<u>100,939</u>
Total resources expended		<u>102,750</u>	<u>102,750</u>	<u>100,939</u>
Net movements in funds		(7,489)	(7,489)	(11,728)
Reconciliation of funds				
Total funds brought forward		<u>120,571</u>	<u>120,571</u>	<u>132,299</u>
Total funds carried forward		<u><u>113,082</u></u>	<u><u>113,082</u></u>	<u><u>120,571</u></u>

All incoming resources and resources expended derive from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 7 to 12 form an integral part of these financial statements.

Clevedon Community Association
Balance Sheet as at 31 March 2023

		2023	2022
	Note	£	£
Current assets			
Cash at bank and in hand		<u>113,082</u>	<u>120,571</u>
Net assets		<u><u>113,082</u></u>	<u><u>120,571</u></u>
The funds of the charity:			
Unrestricted funds			
Unrestricted income funds		<u>113,082</u>	<u>120,571</u>
Total charity funds		<u><u>113,082</u></u>	<u><u>120,571</u></u>

Approved by the Board on 12 December 2023 and signed on its behalf by:

.....

The notes on pages 7 to 12 form an integral part of these financial statements.

Clevedon Community Association

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

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the receipts and payments accounting with applicable accounting standards and the Charities Act 2011.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 11.

Incoming resources

Donations are recognised when the amount has been received by the charity.

Investment income is recognised on a receivable basis.

Resources expended

All expenditure is accounted for on a payment basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

2 Voluntary income

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations and legacies			
Appeals and donations	<u>7,763</u>	<u>7,763</u>	<u>16,089</u>

Clevedon Community Association
Notes to the Financial Statements for the Year Ended 31 March 2023

..... *continued*

3 Activities for generating funds

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Sunhill House and Princes Hall			
Subscriptions	340	340	227
Rental income	86,206	86,206	60,386
Other income	466	466	12,494
	<u>87,012</u>	<u>87,012</u>	<u>73,107</u>

4 Investment income

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Interest on cash deposits	<u>486</u>	<u>486</u>	<u>15</u>

Clevedon Community Association

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

..... continued

5 Total resources expended

	Sunhill House and Princes Hall	Total
	£	£
Direct costs		
Cost of goods sold	29	29
Employment costs	47,917	47,917
Establishment costs	16,109	16,109
Repairs and maintenance	25,429	25,429
Equipment hire	705	705
Sundry and other costs	5,277	5,277
Cleaning	528	528
Accountancy fees	920	920
Bank charges	143	143
	<u>97,057</u>	<u>97,057</u>
Support costs		
Office expenses	884	884
Printing, posting and stationery	452	452
Subscriptions and donations	3,841	3,841
Advertising and promotion	516	516
	<u>5,693</u>	<u>5,693</u>
	<u>102,750</u>	<u>102,750</u>

6 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

7 Net outgoing resources

Net outgoing resources is stated after charging:

	2023 £	2022 £
Hire of plant and machinery - operating leases	<u>705</u>	<u>705</u>

Clevedon Community Association

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

..... *continued*

8 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2023	2022
	£	£
Wages and salaries	47,434	50,046
Other pension costs	463	244
	<u>47,897</u>	<u>50,290</u>

No employee received emoluments of more than £60,000 during the year (2022 - No. 0).

9 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £463 (2022 - £244).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

Clevedon Community Association
Notes to the Financial Statements for the Year Ended 31 March 2023

..... *continued*

10 Related parties

Controlling entity

The charity is controlled by the trustees.

Related party transactions

Sunhill Park Enterprises is a wholly owned subsidiary company owned by the charity.

The company operates from Clevedon Community Association and during the year the Charity received £6,720 (2022 - £6,060) for room and kitchen hire and £Nil (2021 - £Nil) for hire of equipment.

At the year-end the Charity was owed £11,621 (2022 - £14,421) from Sunhill Park Enterprises

11 Analysis of funds

	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General Funds				
Unrestricted income fund	120,571	95,261	(102,750)	113,082

Clevedon Community Association

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

..... continued

12 Net assets by fund

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Current assets	113,082	113,082	120,571
Net assets	<u>113,082</u>	<u>113,082</u>	<u>120,571</u>
	Note	2023 £	2022 £
Other Assets (Unrestricted Fund)			
Freehold Property (historic cost)		1,910	1,910
Fixtures & Fittings (estimated value)		116	750
Shares in trading subsidiary (nominal value)		4	4
Stocks held for sale		650	650
Trade Debtors		8,894	756
Amounts owed from subsidiary undertakings		11,621	14,421
		<u>23,195</u>	<u>18,491</u>
	Note	2023 £	2022 £
Liabilities (Unrestricted Fund)			
Trade creditors		2,752	908
Taxes and wages payable		82	6
VAT creditor		144	91
Accruals and deferred income		518	525
Wages and Salaries creditor		1,124	-
Pension creditor		26	23
		<u>4,646</u>	<u>1,553</u>

Clevedon Community Association
Statement of financial activities by fund Year Ended 31 March 2023

	Unrestricted income fund 2023	Unrestricted income fund 2022
	£	£
Incoming resources		
Incoming resources from generated funds		
Voluntary income	7,763	16,089
Activities for generating funds	87,012	73,107
Investment income	486	15
Total incoming resources	<u>95,261</u>	<u>89,211</u>
Resources expended		
Costs of generating funds		
Fundraising trading: cost of goods sold and other costs	<u>102,750</u>	<u>100,939</u>
Total resources expended	<u>102,750</u>	<u>100,939</u>
Net movements in funds	(7,489)	(11,728)
Reconciliation of funds		
Total funds brought forward	<u>120,571</u>	<u>132,299</u>
Total funds carried forward	<u><u>113,082</u></u>	<u><u>120,571</u></u>

This page does not form part of the statutory financial statements.

Accounts

Clevedon Community Association

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Newsham Hanson Accountants Limited
Accountants & Business Advisors
Edinburgh House
1-5 Bellevue Road
Clevedon
North Somerset
BS21 7NP

Clevedon Community Association
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The following page does not form part of the statutory financial statements:

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--	----

Clevedon Community Association
Reference and Administrative Details

Charity name	Clevedon Community Association
Trustees	Mrs Angela Smith Mrs Carole Hockerday Mrs Eleanor Wade Mrs Jane Taylor Mr Robert Gemmell Mrs Sue Gready Mrs Moira Godfrey Mrs Nicky Barton
Accountant	Newsham Hanson Accountants Limited Edinburgh House 1-5 Bellevue Road Clevedon North Somerset BS21 7NP

Clevedon Community Association

Trustees' Report

The trustees present their report and the unaudited accounts of the charity for the year ended 31 March 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Clevedon Community Association is a registered charity no 304518 and operates on leased land due to expire in 2062.

Clevedon Community Association is a community hall situated in the heart of Clevedon. The purpose of the hall is;

the advancement of community spirit primarily but not exclusively to residents of Clevedon and the surrounding neighbourhood; and such other charitable purposes as shall, in the opinion of the managing trustees, further the function of the Hall.

The Trustees who have served during the year and since the year end are set out above. Trustees are appointed by the Executive Committee, members of which are also Trustees of the Hall.

OBJECTIVES AND ACTIVITIES

The Hall continued to further its objectives during the year with no specific points to note.

ACHIEVEMENTS AND PERFORMANCE

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to take necessary steps to lesson these risks.

FINANCIAL REVIEW

There are no restrictions on the charity's power to invest. The investment strategy is set by the Trustees and is decided upon as and when cash is available for investment. Cash is invested in low risk funds.

PLANS FOR FUTURE PERIODS

The Hall has no specific reserve policy. Funds are used to maintain the Hall and keep it running on a daily basis. Trustees monitor expenditure based on the cash position of the Hall.

RESPONSIBILITIES OF THE TRUSTEES

The charity's Trustees are responsible for preparing the Trustees Annual Report and the accounts in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year. Under that law the trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these accounts, the trustees are required to:

select suitable accounting policies and then apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and accounting estimates that are reasonable and prudent;

state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;

Clevedon Community Association

Trustees' Report

prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. 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.

INDEPENDENT EXAMINER

Newsham Hanson Accountants Limited has been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the trustees

Chairman

Independent Examiner's Report to the Trustees of Clevedon Community Association

I report on the accounts of the Trust for the year ended 31 March 2022, which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Newsham Hanson Accountants Limited
Accountants & Business Advisors

31 January 2023

Edinburgh House
1-5 Bellevue Road
Clevedon
North Somerset
BS21 7NP

Clevedon Community Association
Statement of Financial Activities for the Year Ended 31 March 2022

		Unrestricted Funds	Total Funds 2022	Total Funds 2021
	Note	£	£	£
Incoming resources				
Incoming resources from generated funds				
Voluntary income	2	16,089	16,089	97,849
Activities for generating funds	4	73,107	73,107	45,971
Investment income	5	15	15	11
Governance		-	-	37,143
Total incoming resources		<u>89,211</u>	<u>89,211</u>	<u>180,974</u>
Resources expended				
Costs of generating funds				
Fundraising trading: cost of goods sold and other costs	6	<u>100,939</u>	<u>100,939</u>	<u>78,693</u>
Total resources expended		<u>100,939</u>	<u>100,939</u>	<u>78,693</u>
Net movements in funds		(11,728)	(11,728)	102,281
Reconciliation of funds				
Total funds brought forward		<u>132,299</u>	<u>132,299</u>	<u>30,018</u>
Total funds carried forward		<u><u>120,571</u></u>	<u><u>120,571</u></u>	<u><u>132,299</u></u>

All incoming resources and resources expended derive from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 7 to 12 form an integral part of these financial statements.

Clevedon Community Association
Balance Sheet as at 31 March 2022

		2022	2021
	Note	£	£
Current assets			
Cash at bank and in hand		<u>120,571</u>	<u>132,299</u>
Net assets		<u><u>120,571</u></u>	<u><u>132,299</u></u>
The funds of the charity:			
Unrestricted funds			
Unrestricted income funds		<u>120,571</u>	<u>132,299</u>
Total charity funds		<u><u>120,571</u></u>	<u><u>132,299</u></u>

Approved by the Board on 31 January 2023 and signed on its behalf by:

.....

The notes on pages 7 to 12 form an integral part of these financial statements.

Clevedon Community Association

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

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the receipts and payments accounting with applicable accounting standards and the Charities Act 2011.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 12.

Incoming resources

Donations are recognised when the amount has been received by the charity.

Investment income is recognised on a receivable basis.

Resources expended

All expenditure is accounted for on a payment basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

2 Voluntary income

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations and legacies			
Appeals and donations	<u>16,089</u>	<u>16,089</u>	<u>97,849</u>

Clevedon Community Association

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

..... *continued*

3 Grants receivable

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
UK Government grants	-	-	37,143

4 Activities for generating funds

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Sunhill House and Princes Hall			
Subscriptions	227	227	17
Rental income	60,386	60,386	19,808
Other income	12,494	12,494	26,146
	<u>73,107</u>	<u>73,107</u>	<u>45,971</u>

5 Investment income

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Interest on cash deposits	15	15	11

Clevedon Community Association

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

..... continued

6 Total resources expended

	Sunhill House and Princes Hall	Total
	£	£
Direct costs		
Cost of goods sold	187	187
Employment costs	50,290	50,290
Establishment costs	12,995	12,995
Repairs and maintenance	23,719	23,719
Equipment hire	705	705
Sundry and other costs	6,169	6,169
Cleaning	649	649
Accountancy fees	850	850
Bank charges	52	52
	<u>95,616</u>	<u>95,616</u>
Support costs		
Office expenses	854	854
Printing, posting and stationery	265	265
Subscriptions and donations	4,023	4,023
Advertising and promotion	181	181
	<u>5,323</u>	<u>5,323</u>
	<u>100,939</u>	<u>100,939</u>

7 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

8 Net (outgoing)/incoming resources

Net (outgoing)/incoming resources is stated after charging:

	2022 £	2021 £
Hire of plant and machinery - operating leases	<u>705</u>	<u>1,102</u>

Clevedon Community Association

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

..... *continued*

9 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2022	2021
	£	£
Wages and salaries	50,046	44,889
Other pension costs	244	150
	<u>50,290</u>	<u>45,039</u>

No employee received emoluments of more than £60,000 during the year (2021 - No. 0).

10 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £244 (2021 - £150).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

Clevedon Community Association
Notes to the Financial Statements for the Year Ended 31 March 2022

..... continued

11 Related parties

Controlling entity

The charity is controlled by the trustees.

Related party transactions

Sunhill Park Enterprises is a wholly owned subsidiary company owned by the charity.

During the year recharges were made from Clevedon Community Association for services performed on behalf of the company totalling £Nil (2021 - £Nil). In addition, the company made recharges to Clevedon Community Association for services totalling £Nil (2021 - £Nil).

The company operates from Clevedon Community Association and during the year the Charity received £6,060 (2021 - £1,840) for room and kitchen hire and £Nil (2021 - £Nil) for hire of equipment.

12 Analysis of funds

	At 1 April 2021	Incoming resources	Resources expended	At 31 March 2022
	£	£	£	£
General Funds				
Unrestricted income fund	<u>132,299</u>	<u>89,211</u>	<u>(100,939)</u>	<u>120,571</u>

Clevedon Community Association

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

..... continued

13 Net assets by fund

	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£
Current assets	120,571	120,571	132,299
Net assets	<u>120,571</u>	<u>120,571</u>	<u>132,299</u>
	Note	2022 £	2021 £
Other Assets (Unrestricted Fund)			
Freehold Property (historic cost)		1,910	1,910
Fixtures & Fittings (estimated value)		750	1,870
Theatre Fittings (estimated value)		-	185
Shares in trading subsidiary (nominal value)		4	4
Stocks held for sale		650	650
Trade Debtors		756	978
Amounts owed from subsidiary undertakings		14,421	14,421
		<u>18,491</u>	<u>20,018</u>
	Note	2022 £	2021 £
Liabilities (Unrestricted Fund)			
Trade creditors		908	235
Taxes and wages payable		6	49
VAT creditor		91	(28)
Accruals and deferred income		525	491
Wages and Salaries creditor		-	828
Pension creditor		23	7
		<u>1,553</u>	<u>1,582</u>

Clevedon Community Association
Statement of financial activities by fund Year Ended 31 March 2022

	Unrestricted income fund 2022	Unrestricted income fund 2021
	£	£
Incoming resources		
Incoming resources from generated funds		
Voluntary income	16,089	97,849
Activities for generating funds	73,107	45,971
Investment income	15	11
Governance	-	37,143
Total incoming resources	<u>89,211</u>	<u>180,974</u>
Resources expended		
Costs of generating funds		
Fundraising trading: cost of goods sold and other costs	<u>100,939</u>	<u>78,693</u>
Total resources expended	<u>100,939</u>	<u>78,693</u>
Net movements in funds	(11,728)	102,281
Reconciliation of funds		
Total funds brought forward	<u>132,299</u>	<u>30,018</u>
Total funds carried forward	<u><u>120,571</u></u>	<u><u>132,299</u></u>

This page does not form part of the statutory financial statements.

Accounts

Clevedon Community Association

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Newsham Hanson Accountants Limited
Chartered Certified Accountants
Edinburgh House
1-5 Bellevue Road
Clevedon
North Somerset
BS21 7NP

Clevedon Community Association

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The following page does not form part of the statutory financial statements:

Statement of financial activities per fund	13
--	----

Clevedon Community Association
Reference and Administrative Details

Charity name	Clevedon Community Association
Trustees	Mrs Angela Smith Mrs Carole Hockerday Mrs Eleanor Wade Mrs Jane Taylor Mr Robert Gemmell Mrs Sue Gready Mrs Moira Godfrey Mrs Nicky Barton
Accountant	Newsham Hanson Accountants Limited Edinburgh House 1-5 Bellevue Road Clevedon North Somerset BS21 7NP

Clevedon Community Association

Trustees' Report

The trustees present their report and the unaudited accounts of the charity for the year ended 31 March 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Clevedon Community Association is a registered charity no 304518 and operates on leased land due to expire in 2062.

Clevedon Community Association is a community hall situated in the heart of Clevedon. The purpose of the hall is;

the advancement of community spirit primarily but not exclusively to residents of Clevedon and the surrounding neighbourhood; and such other charitable purposes as shall, in the opinion of the managing trustees, further the function of the Hall.

The Trustees who have served during the year and since the year end are set out above. Trustees are appointed by the Executive Committee, members of which are also Trustees of the Hall.

OBJECTIVES AND ACTIVITIES

The Hall continued to further its objectives during the year with no specific points to note.

ACHIEVEMENTS AND PERFORMANCE

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to take necessary steps to lesson these risks.

FINANCIAL REVIEW

There are no restrictions on the charity's power to invest. The investment strategy is set by the Trustees and is decided upon as and when cash is available for investment. Cash is invested in low risk funds.

PLANS FOR FUTURE PERIODS

The Hall has no specific reserve policy. Funds are used to maintain the Hall and keep it running on a daily basis. Trustees monitor expenditure based on the cash position of the Hall.

RESPONSIBILITIES OF THE TRUSTEES

The charity's Trustees are responsible for preparing the Trustees Annual Report and the accounts in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year. Under that law the trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these accounts, the trustees are required to:

select suitable accounting policies and then apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and accounting estimates that are reasonable and prudent;

state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;

prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Clevedon Community Association

Trustees' Report

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. 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.

INDEPENDENT EXAMINER

Newsham Hanson Accountants Limited has been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the trustees

Chairman

Independent Examiner's Report to the Trustees of Clevedon Community Association

I report on the accounts of the Trust for the year ended 31 March 2021, which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Newsham Hanson Accountants Limited
Chartered Certified Accountants

9 December 2021

Edinburgh House
1-5 Bellevue Road
Clevedon
North Somerset
BS21 7NP

Clevedon Community Association
Statement of Financial Activities for the Year Ended 31 March 2021

		Unrestricted Funds	Total Funds 2021	Total Funds 2020
	Note	£	£	£
Incoming resources				
Incoming resources from generated funds				
Voluntary income	2	97,849	97,849	14,566
Activities for generating funds	4	45,971	45,971	110,385
Investment income	5	11	11	29
Governance		37,143	37,143	-
Total incoming resources		<u>180,974</u>	<u>180,974</u>	<u>124,980</u>
Resources expended				
Costs of generating funds				
Fundraising trading: cost of goods sold and other costs	6	78,693	78,693	110,855
Governance costs	6	-	-	785
Total resources expended		<u>78,693</u>	<u>78,693</u>	<u>111,640</u>
Net movements in funds		102,281	102,281	13,340
Reconciliation of funds				
Total funds brought forward		30,018	30,018	16,678
Total funds carried forward		<u><u>132,299</u></u>	<u><u>132,299</u></u>	<u><u>30,018</u></u>

All incoming resources and resources expended derive from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 7 to 12 form an integral part of these financial statements.

Clevedon Community Association
Balance Sheet as at 31 March 2021

		2021	2020
	Note	£	£
Current assets			
Cash at bank and in hand		132,299	30,018
Net assets		<u>132,299</u>	<u>30,018</u>
The funds of the charity:			
Unrestricted funds			
Unrestricted income funds		132,299	30,018
Total charity funds		<u>132,299</u>	<u>30,018</u>

Approved by the Board on 9 December 2021 and signed on its behalf by:

.....

The notes on pages 7 to 12 form an integral part of these financial statements.

Clevedon Community Association

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

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the receipts and payments accounting with applicable accounting standards and the Charities Act 2011.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 12.

Incoming resources

Donations are recognised when the amount has been received by the charity.

Investment income is recognised on a receivable basis.

Resources expended

All expenditure is accounted for on a payment basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

2 Voluntary income

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Donations and legacies			
Appeals and donations	97,849	97,849	14,566

Clevedon Community Association

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

..... continued

3 Grants receivable

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
UK Government grants	37,143	37,143	-

4 Activities for generating funds

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Sunhill House and Princes Hall			
Subscriptions	17	17	700
Rental income	19,808	19,808	103,929
Other income	26,146	26,146	5,756
	<u>45,971</u>	<u>45,971</u>	<u>110,385</u>

5 Investment income

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Interest on cash deposits	11	11	29

Clevedon Community Association

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

..... continued

6 Total resources expended

	Sunhill House and Princes Hall	Total
	£	£
Direct costs		
Cost of goods sold	65	65
Employment costs	45,039	45,039
Establishment costs	10,188	10,188
Repairs and maintenance	8,224	8,224
Equipment hire	1,102	1,102
Sundry and other costs	3,788	3,788
Cleaning	1,173	1,173
Accountancy fees	810	810
Bad debt expense	3,057	3,057
Bank charges	3	3
	<u>73,449</u>	<u>73,449</u>
Support costs		
Office expenses	806	806
Printing, posting and stationery	202	202
Subscriptions and donations	4,086	4,086
Advertising and promotion	150	150
	<u>5,244</u>	<u>5,244</u>
	<u>78,693</u>	<u>78,693</u>

7 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

8 Net incoming resources

Net incoming resources is stated after charging:

	2021 £	2020 £
Hire of plant and machinery - operating leases	<u>1,102</u>	<u>1,745</u>

Clevedon Community Association

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

..... continued

9 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2021	2020
	£	£
Wages and salaries	44,889	53,062
Other pension costs	150	230
	<u>45,039</u>	<u>53,292</u>

No employee received emoluments of more than £60,000 during the year (2020 - No. 0).

10 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £150 (2020 - £230).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

Clevedon Community Association

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

..... continued

11 Related parties

Controlling entity

The charity is controlled by the trustees.

Related party transactions

Sunhill Park Enterprises is a wholly owned subsidiary company owned by the charity.

During the year recharges were made from Clevedon Community Association for services performed on behalf of the company totalling £Nil (2020 - £192). In addition, the company made recharges to Clevedon Community Association for services totalling £Nil (2020 - £320).

The company operates from Clevedon Community Association and during the year the Charity received £1,840 (2020 - £6,720) for room and kitchen hire and £Nil (2020 - £643) for hire of equipment.

12 Analysis of funds

	At 1 April 2020	Incoming resources	Resources expended	At 31 March 2021
	£	£	£	£
General Funds				
Unrestricted income fund	<u>30,018</u>	<u>180,974</u>	<u>(78,693)</u>	<u>132,299</u>

Clevedon Community Association

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

..... continued

13 Net assets by fund

	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£
Current assets	132,299	132,299	30,018
Net assets	<u>132,299</u>	<u>132,299</u>	<u>30,018</u>
	Note	2021 £	2020 £
Other Assets (Unrestricted Fund)			
Freehold Property (historic cost)		1,910	1,910
Fixtures & Fittings (estimated value)		1,870	14,523
Theatre Fittings (estimated value)		185	357
Shares in trading subsidiary (nominal value)		4	4
Stocks held for sale		650	650
Trade Debtors		978	7,044
Amounts owed from subsidiary undertakings		14,421	14,421
		<u>20,018</u>	<u>38,909</u>
	Note	2021 £	2020 £
Liabilities (Unrestricted Fund)			
Trade creditors		235	2,027
Taxes and wages payable		49	171
VAT creditor		(28)	105
Accruals and deferred income		491	1,392
Wages and Salaries creditor		828	917
Pension creditor		7	12
		<u>1,582</u>	<u>4,624</u>

Clevedon Community Association

Statement of financial activities by fund Year Ended 31 March 2021

	Unrestricted income fund 2021	Unrestricted income fund 2020
	£	£
Incoming resources		
Incoming resources from generated funds		
Voluntary income	97,849	14,566
Activities for generating funds	45,971	110,385
Investment income	11	29
Governance	37,143	-
Total incoming resources	<u>180,974</u>	<u>124,980</u>
Resources expended		
Costs of generating funds		
Fundraising trading: cost of goods sold and other costs	78,693	110,855
Governance costs	-	785
Total resources expended	<u>78,693</u>	<u>111,640</u>
Net movements in funds	102,281	13,340
Reconciliation of funds		
Total funds brought forward	30,018	16,678
Total funds carried forward	<u><u>132,299</u></u>	<u><u>30,018</u></u>

This page does not form part of the statutory financial statements.