

THE ELMSWELL AMENITIES ASSOCIATION

England & Wales · Charity number 304879

Details

Other names	ELMSWELL AMENITIES ASSOCIATION, VILLAGE HALL ELMSWELL
Status	Registered
Legal form	Other
Registered	1987-05-03
Register	View on the Charity Commission register

Contact

Address	Blackbourne Community Centre Blackbourne Road Elmswell Bury St. Edmunds IP30 9UH
Phone	07593893602
Email	EAA@ELMSWELL.ORG.UK
Website	www.elmswellamenities.org.uk

Activities

Objects: 1) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE AREA OF BENEFIT WITHOUT DISTINCTION OF SEX OR SEXUAL ORIENTATION OR RACE OR OF POLITICAL OR RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO: A) ADVANCE THE EDUCATION OF THE SAID INHABITANTS INCLUDING BY THE PROVISION OF A LIBRARY; AND B) PROVIDE FACILITIES FOR RECREATION OR OTHER LEISURE-TIME OCCUPATION FOR THE SAID INHABITANTS IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: The Association owns the Elmswell memorial building leased to the County Council and the adjacent memorial garden maintained by volunteers. It publishes the Elmswell Newsletter delivered free to all households and businesses within the area of benefit on a monthly basis entirely supported by advertising.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** PARISH OF ELMSWELL AND ITS IMMEDIATE VICINITY
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£34,073	£55,067	-	-
2023-12-31	£36,649	£49,661	-	-
2022-12-31	£32,279	£24,243	-	-
2021-12-31	£28,365	£24,063	-	-
2020-12-31	£28,075	£23,436	-	-

Trustees

Name	Role	Appointed
PETER DOW	Chair	2025-10-23
Carol Blissett		2022-10-13
Charlotte Smith		2022-10-13
Chris Edmonds		2022-10-13
DAVID BARKER		2013-08-12
JEAN BARKER		
Kay Sanders		2025-10-23
LINDA WASPE		2012-09-20
MAGGIE BUSHELL		2013-08-29
MARIAN ABBOTT		
Michael Schofield		2022-10-13
PETER JAMES EDMONDS		
PHILIP JOHN SHAW		2019-09-11
Peter Hancock		2022-10-13
Sharon Fuller		2025-10-23
TERRY GARNER		2013-08-29

THE ELMSWELL AMENITIES ASSOCIATION

England & Wales - Charity number 304879

Accounts



Trustees' Annual Report for the period

1 January 2024 to 31 December 2024

Reference and administration details

Charity name The Elmswell Amenities Association

Registered charity number 304879

Charity's principal address C/o Parish Clerk's Office

Blackbourne Community Centre

Blackbourne Road

Elmswell

Bury St Edmunds

Suffolk

Postcode

IP30 9UH

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr Peter Dow	Chairman		
2	Mrs Jean Barker	Secretary		
3	Charlotte Smith	Treasurer		

Structure, governance and management

Description of the charity's trusts

Type of governing document

The charity is governed by a Scheme of The Charity Commissioners for England and Wales dated 2 February 2006, which replaced the former Scheme dated 27 September 1995 following amalgamation with Elmswell Sports Advisory Committee (no. 1077921).

How the charity is constituted

The charity is constituted as an unincorporated association.

Trustee selection methods

Trustees are appointed by the members at the annual general meeting.

Purposes and activities

Summary of the purposes of the charity set out in its governing document

To advance the education of the inhabitants of Elmswell including the provision of a library;

To provide facilities for recreation or other leisure-time occupation for the inhabitants of Elmswell in the interests of social welfare with the purpose of improving their conditions of life.

Summary of the main activities for the public benefit in relation to these objects

Provision of library building.

Provision of regular newsletter containing articles of local interest including reports of local council meetings.

Making of grants to local organisations involved in activities complementary to the charity's own.

Provision of financial support to an existing community and recreational centre and a sports field located in Elmswell together with financial support towards the development and completion of a second community facility also located in Elmswell.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and performance

Summary of the main achievements of the charity during the year

The charity continued to sponsor the production of a well received newsletter delivered free to every household in the village. The newsletter is the source of the charity's main income, advertising revenue, which amounted to £33,522 during the year (last year £32,074).

During the year a grant of £25k was made to EPC towards the provision of play facilities in the village.

Other income included rent of £2,910 from the library, less operating costs of £2,387.

In pursuance of its objectives, the charity released grants and contributions amounting to £26,966 to various local support groups during the year (last year £21,613). In previous years the charity gave considerable financial support to the development of an eco-friendly multi-halled community centre which continues to be used to great effect by local groups, including those catering for both the young and the not so young engaging in a wide range of sporting, educational and social activities.

All of the charity's activities are undertaken by volunteers.

Financial review

Review of the charity's financial position at the end of the period

The charity's reserves decreased from £132,388 to £111,394 - the decrease comprising for the year of £20,994. Net current assets decreased by £24,858 from £35,653 to £11,595. Cash at bank stood at £11,595 (last year £31,920).

Brief statement of the charity's policy on reserves

Reserves at 31 December 2024 totalled £111,393 of which £11,595 are represented by cash and cash equivalents. The charity's policy is to maintain a healthy reserve balance to enable it to meet its objectives on an ongoing and long term basis.



Details of any funds materially in deficit

All funds are unrestricted general funds and none is in deficit.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signatures		
Full names	Peter Dow	Charlotte Smith
Position	Chairman	Treasurer

Date of approval 23rd October 2025



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

The Elmswell Amenities Association

**On accounts for the year
ended**

31 December 2024

**Charity no
(if any)**

304879

Set out on pages

5 to10

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 2023.

**Responsibilities and
basis of report**

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

I report in respect of my examination of the Association's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

B. Hayward

Date:

28th February 2025

Name:

Mr Barry Hayward

**Relevant professional
qualification(s) or body
(if any):**

ACMA

Address:

14 Crabtree Meadow, Elmswell, Bury St Edmunds, Suffolk, IP30 9CG

The Elmswell Amenities Association

(Registered Charity No. 304879)

Accounts

Year ended 31 December 2024

Chairman	Mr Peter Dow 6 Warren Close Elmswell Suffolk IP30 9DS
Secretary	Mrs Jean Barker Linden Croft Hawk End Lane Elmswell Suffolk IP30 9ED
Treasurer	Mrs Charlotte Smith Bennett Avenue Elmswell
Independent Examiner	Mr Barry Hayward ACMA 14 Crabtree Meadow Elmswell Suffolk IP30 9GG

The Elmswell Amenities Association

Year ended 31 December 2024

Statement of financial activities

	Note	Unrestricted general fund 2024 £	Unrestricted general fund 2023 £
Incoming resources	3		
Income from:			
Activities for generating funds		33,522	32,074
Investments		551	4,575
Total income		<u>34,073</u>	<u>36,649</u>
Resources expended	4		
Expenditure on:			
Fundraising trading costs		28,101	28,048
Charitable activities		26,966	21,613
Total expenditure		<u>55,067</u>	<u>49,661</u>
Net income and movement in funds		(20,994)	(13,012)
Other recognised gains/(losses)			
Total funds brought forward		132,388	145,400
Total funds carried forward		<u><u>111,394</u></u>	<u><u>132,388</u></u>

Balance sheet

	Notes	2024 Unrestricted general fund £	2024 Unrestricted general fund £	2023 Unrestricted general fund £	2023 Unrestricted general fund £
Fixed assets					
Tangible assets	6		100,000		100,000
Investments	7		219		208
Total fixed assets			<u>100,219</u>		<u>100,208</u>
Current assets					
Debtors - advertising income and rent		0		3,733	
Cash at bank		11,595		31,920	
Total current assets		<u>11,595</u>		<u>35,653</u>	
Creditors: amounts falling due within 1 year					
Creditors	8	420		3,473	
			<u>11,175</u>		<u>32,180</u>
Total net assets			<u><u>111,393</u></u>		<u><u>132,388</u></u>
Funds of the charity					
Unrestricted general fund			<u><u>111,394</u></u>		<u><u>132,388</u></u>

1

Signed on behalf of all the trustees P Dow (Chairman)
 Date of approval xxxxxxx (Treasurer)

Notes to the statement of financial activities

1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011

The Trustees have considered the ability of the charity to continue in operation on the strength of its current and likely ongoing income resources and expenditure commitments and conclude that the preparation of the accounts on the going concern basis is appropriate.

2 Accounting policies (*only those policies which apply to the charity's activities are shown*)

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Contractual income

This is only included in the SoFA once the related goods or services have been delivered.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Notes to the statement of financial activities

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt. Comprising principally of freehold land, they are not depreciated.

Investments

Units held with COIF are included at the market value advised by COIF at the year end. Other investment assets are included at trustees' best estimate of market value.

Debtors and creditors

Debtors are measured at their recoverable amounts (the amount the charity anticipates it will receive from a debt or the amount it has paid in advance for goods or services).

Creditors are measured at their settlement amount. A creditor is recognised for the amount that the charity anticipates it will pay to settle the debt or the amount it has received as an advance payment for goods or services it must provide.

Funds

The following analyses of incoming resources and resources expended arise on the charity's sole unrestricted general (ie undesignated) fund which is held for the furtherance of the charity's purposes as explained in the Trustees Report.

The Elmswell Amenities Association
Year ended 31 December 2024

Notes to the statement of financial activities

3 Analysis of incoming resources	2024	2023
	£	£
<i>Activities for generating funds</i>		
Advertising income	33,522	32,074
	<u>33,522</u>	<u>32,074</u>
<i>Investments</i>		
Net property income		
- income	2,910	18,234
- expenses	<u>(2,387)</u>	<u>(13,653)</u>
	523	4,581
Bank and other interest	17	(15)
Investment income - COIF	11	9
	<u>551</u>	<u>4,575</u>
4 Analysis of resources expended		
<i>Fundraising trading costs</i>		
Newsletter printing costs	25,268	22,728
Newsletter advertising admin costs	2,241	1,618
BWMA hire charges <i>(for Newsletter administration)</i>	-	-
General admin	462	236
Insurance	-	792
Bank charges	130	140
Legal expenses <i>(2018: renewal of lease of library building)</i>	-	2,534
	<u>28,101</u>	<u>28,048</u>
<i>Charitable activities</i>		
Other local causes	26,100	21,050
Grove Lane costs	866	563
	<u>26,966</u>	<u>21,613</u>

Notes to the statement of financial activities

5 Details of certain items of expenditure

Trustees expenses

During the year one (2024 - one) trustee was reimbursed for out of pocket expenses amounting to £164.40 (2023 - £94), all of which were for the purchase of goods and services for use by the charity.

Fees for examination of the accounts

No charges (2024 - £nil) were made for the independent examination of the accounts

6 Fixed assets

	2024 Cost £	2023 Cost £
<i>Tangible assets at cost</i>		
	Freehold land and buildings	Freehold land and buildings
<i>As at 1 January 2024</i>		
Elmswell Memorial Library	100,000	100,000
<i>As at 31 December 2024</i>	<u>100,000</u>	<u>100,000</u>

The charity also acts as custodian trustee of land used as a sports field which is not included as an asset in these accounts. Expenditure during the year, included in note 4, amounted to £817 (2023 - £216).

7 Investments

	Market value £	Market value £
<i>As at 1 January 2024</i>		
COIF cash deposit	208	199
Interest received added to COIF cash deposit	11	9
	<u>219</u>	<u>208</u>
Investment in Elmswell Community Enterprise Ltd	-	-
<i>As at 31 December 2024</i>	<u>219</u>	<u>208</u>

Notes to the statement of financial activities

8 Creditors: amounts falling due within 1 year	2024	2023
	£	£
<i>Creditors</i>		
Newsletter printing costs - December issue	-	1,910
Grove Lane costs	49	59
General administration costs	-	91
Advertising administration charge	372	453
Bank charges	-	-
	<u>420</u>	<u>2,513</u>

9 Transactions with related parties

During the year the charity incurred advertising administration charges of £164.40 from Mr P Dow, a trustee (2023 - £1,580).

10 Services of volunteers

With the exception of payment for advertising administration (see note 9) and the other expenditure shown in note 4 the charity is able to pursue its purposes only through the willingness of volunteers to contribute time and expertise free of charge. The services provided include general administration and editing of the newsletter, administration of the charity's assets including their upkeep, bookkeeping and accountancy services and legal advice from time to time and the attendance by non executive trustees at trustee meetings. It is, however, neither practicable - nor permissible under the Charities SORP referred to in note 1 - to include the value of these services in the charity's accounts.

ELMSWELL AMENITIES ASSOCIATION
INCOME AND EXPENDITURE ACCOUNT (for management committee)
FOR THE 12 MONTHS ENDED 31-Dec-24

	Period ended 31-Dec-24	Year ended 31-Dec-23
Advertising income	33,522	32,074
Net property income	523	4,581
Bank Deposit Interest	17	(15)
Inv income - COIF	11	9
	<u>34,072</u>	<u>36,649</u>
Newsletter printing costs	25,268	22,728
Newsletter admin costs	2,241	1,618
BMA hire costs	-	-
General admin	202	236
Grove Lane	866	563
Donations	26,100	21,050
Insurance	-	792
Bank charges	130	140
Misc	260	2,534
Legal fees	-	-
	<u>55,066</u>	<u>49,661</u>
Excess of income over expenditure	<u>(20,994)</u>	<u>(13,012)</u>
Balance brought forward	44,077	57,089
General reserve carried forward	23,083	44,077
Capital reserve	88,311	88,311
	<u>111,394</u>	<u>132,388</u>
Represented by:		
Current account	10,413	30,755
Deposit account	1,182	1,165
COIF cash deposit	218	207
Property	100,000	100,000
Investment in ECE	-	-
Equipment	-	-
Sundry debtors	-	3,733
Sundry creditors	(420)	(3,473)
	<u>111,393</u>	<u>132,387</u>
Rounding differences on main a/cs due to Excel	1	1

THE ELMSWELL AMENITIES ASSOCIATION

England & Wales - Charity number 304879

Accounts



Trustees' Annual Report for the period					
1	January	2023	to	31	December 2023

Reference and administration details

Charity name The Elmswell Amenities Association

Registered charity number 304879

Charity's principal address

C/o Parish Clerk's Office	
Blackbourne Community Centre	
Blackbourne Road	
Elmswell	
Bury St Edmunds	
Suffolk	
Postcode	IP30 9GY

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr Peter Dow	Chairman		
2	Mrs Jean Barker	Secretary		
3	Charlotte Smith	Treasurer		

Structure, governance and management

Description of the charity's trusts

Type of governing document	The charity is governed by a Scheme of The Charity Commissioners for England and Wales dated 2 February 2006, which replaced the former Scheme dated 27 September 1995 following amalgamation with Elmswell Sports Advisory Committee (no. 1077921).
How the charity is constituted	The charity is constituted as an unincorporated association.
Trustee selection methods	Trustees are appointed by the members at the annual general meeting.

Purposes and activities

Summary of the purposes of the charity set out in its governing document

To advance the education of the inhabitants of Elmswell including the provision of a library;

To provide facilities for recreation or other leisure-time occupation for the inhabitants of Elmswell in the interests of social welfare with the purpose of improving their conditions of life.

Summary of the main activities for the public benefit in relation to these objects

Provision of library building.

Provision of regular newsletter containing articles of local interest including reports of local council meetings.

Making of grants to local organisations involved in activities complementary to the charity's own.

Provision of financial support to an existing community and recreational centre and a sports field located in Elmswell together with financial support towards the development and completion of a second community facility also located in Elmswell.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and performance

Summary of the main achievements of the charity during the year

The charity continued to sponsor the production of a well received newsletter delivered free to every household in the village. The newsletter is the source of the charity's main income, advertising revenue, which amounted to £32,074 during the year (last year £28,382).

Other income included rent of £18,234 from the library, less operating costs of £13,653.

In pursuance of its objectives, the charity released grants and contributions amounting to £21,613 to various local support groups during the year (last year £2,958). In previous years the charity gave considerable financial support to the development of an eco-friendly multi-halled community centre which continues to be used to great effect by local groups, including those catering for both the young and the not so young engaging in a wide range of sporting, educational and social activities.

All of the charity's activities are undertaken by volunteers.

Financial review

Review of the charity's financial position at the end of the period

The charity's reserves decreased from £148,556 to £132,388 - the decrease comprising for the year of £16,168. Net current assets decreased by £12,707 from £48,360 to £35,653. Cash at bank stood at £31,920 (last year £32,637).

Brief statement of the charity's policy on reserves

Reserves at 31 December 2023 totalled £132,388 of which £31,920 are represented by cash and cash equivalents. The charity's policy is to maintain a healthy reserve balance to enable it to meet its objectives on an ongoing and long term basis.


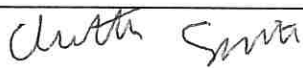
Details of any funds materially in deficit

All funds are unrestricted general funds and none is in deficit.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signatures		
Full names	Peter Dow	Charlotte Smith
Position	Chairman	Treasurer

Date of approval 31. 07. 2024

The Elmswell Amenities Association

(Registered Charity No. 304879)

Accounts

Year ended 31 December 2023

Chairman	Mr Peter Dow 6 Warren Close Elmswell Suffolk IP30 9DS
Secretary	Mrs Jean Barker Linden Croft Hawk End Lane Elmswell Suffolk IP30 9ED
Treasurer	Mrs Charlotte Smith Bennett Avenue Elmswell
Independent Examiner	Mr Barry Hayward ACMA 14 Crabtree Meadow Elmswell Suffolk IP30 9GG

The Elmswell Amenities Association**Year ended 31 December 2023****Statement of financial activities**

	Note	Unrestricted general fund 2023 £	Unrestricted general fund 2022 £
Incoming resources	3		
Income from:			
Activities for generating funds		32,074	28,382
Investments		4,575	3,897
Total income		<u>36,649</u>	<u>32,279</u>
Resources expended	4		
Expenditure on:			
Fundraising trading costs		28,048	21,285
Charitable activities		21,613	2,958
Total expenditure		<u>49,661</u>	<u>24,243</u>
Net income and movement in funds		(13,012)	8,036
Other recognised gains/(losses)			
Total funds brought forward		145,400	140,520
Total funds carried forward		<u><u>132,388</u></u>	<u><u>148,556</u></u>

Balance sheet

	Notes	2023 Unrestricted general fund £	2023 Unrestricted general fund £	2022 Unrestricted general fund £	2022 Unrestricted general fund £
Fixed assets					
Tangible assets	6		100,000		100,000
Investments	7		208		199
Total fixed assets			<u>100,208</u>		<u>100,199</u>
Current assets					
Debtors - advertising income and rent		3,733		15,723	
Cash at bank		31,920		32,637	
Total current assets		<u>35,653</u>		<u>48,360</u>	
Creditors: amounts falling due within 1 year					
Creditors	8	3,473		433	
			<u>32,180</u>		<u>47,927</u>
Total net assets			<u><u>132,387</u></u>		<u><u>148,126</u></u>
Funds of the charity					
Unrestricted general fund			<u><u>132,388</u></u>		<u><u>148,556</u></u>

Signed on behalf of all the trustees 1 P Dow (Chairman)

Date of approval 5 Charlotte Smith (Treasurer)

Notes to the statement of financial activities

1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011

The Trustees have considered the ability of the charity to continue in operation on the strength of its current and likely ongoing income resources and expenditure commitments and conclude that the preparation of the accounts on the going concern basis is appropriate.

2 Accounting policies *(only those policies which apply to the charity's activities are shown)*

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Contractual income

This is only included in the SoFA once the related goods or services have been delivered.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Notes to the statement of financial activities

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt. Comprising principally of freehold land, they are not depreciated.

Investments

Units held with COIF are included at the market value advised by COIF at the year end. Other investment assets are included at trustees' best estimate of market value.

Debtors and creditors

Debtors are measured at their recoverable amounts (the amount the charity anticipates it will receive from a debt or the amount it has paid in advance for goods or services).

Creditors are measured at their settlement amount. A creditor is recognised for the amount that the charity anticipates it will pay to settle the debt or the amount it has received as an advance payment for goods or services it must provide.

Funds

The following analyses of incoming resources and resources expended arise on the charity's sole unrestricted general (ie undesignated) fund which is held for the furtherance of the charity's purposes as explained in the Trustees Report.

The Elmswell Amenities Association
Year ended 31 December 2023

Notes to the statement of financial activities

3 Analysis of incoming resources	2023	2022
	£	£
<i>Activities for generating funds</i>		
Advertising income	32,074	28,382
	<u>32,074</u>	<u>28,382</u>
<i>Investments</i>		
Net property income		
- income	18,234	4,875
- expenses	<u>(13,653)</u>	<u>(981)</u>
	4,581	3,894
Bank and other interest	(15)	1
Investment income - COIF	9	2
	<u>4,575</u>	<u>3,897</u>
4 Analysis of resources expended		
<i>Fundraising trading costs</i>		
Newsletter printing costs	22,728	18,933
Newsletter advertising admin costs	1,618	857
BWMA hire charges (for Newsletter administration)	-	250
General admin	236	476
Insurance	792	629
Bank charges	140	140
Legal expenses (2023: renewal of lease of library building)	2,534	-
	<u>28,048</u>	<u>21,285</u>
<i>Charitable activities</i>		
Other local causes	21,050	1,800
Grove Lane costs	563	1,158
	<u>21,613</u>	<u>2,958</u>

Notes to the statement of financial activities

5 Details of certain items of expenditure

Trustees expenses

During the year one (2023 - one) trustee was reimbursed for out of pocket expenses amounting to £94 (2022 - £360), all of which were for the purchase of goods and services for use by the charity.

Fees for examination of the accounts

No charges (2023 - £nil) were made for the independent examination of the accounts

6 Fixed assets

	2023 Cost £	2022 Cost £
<i>Tangible assets at cost</i>		
	Freehold land and buildings	Freehold land and buildings
<i>As at 1 January 2023</i>		
Elmswell Memorial Library	100,000	100,000
<i>As at 31 December 2023</i>	<u>100,000</u>	<u>100,000</u>

The charity also acts as custodian trustee of land used as a sports field which is not included as an asset in these accounts. Expenditure during the year, included in note 4, amounted to £505 (2022 - £1,158).

7 Investments

	Market value £	Market value £
<i>As at 1 January 2023</i>		
COIF cash deposit	199	197
Interest received added to COIF cash deposit	<u>9</u>	<u>2</u>
	208	199
Investment in Elmswell Community Enterprise Ltd	-	-
<i>As at 31 December 2022</i>	<u>208</u>	<u>199</u>

Notes to the statement of financial activities

8 Creditors: amounts falling due within 1 year	2023	2022
	£	£
<i>Creditors</i>		
Newsletter printing costs - December issue	1,910	-
Grove Lane costs	59	-
General administration costs	91	18
Advertising administration charge	453	415
Bank charges	-	-
	<u>3,473</u>	<u>433</u>

9 Transactions with related parties

During the year the charity incurred advertising administration charges of £1,580 from Mr P Dow, a trustee (2022 - £1,184).

10 Services of volunteers

With the exception of payment for advertising administration (see note 9) and the other expenditure shown in note 4 the charity is able to pursue its purposes only through the willingness of volunteers to contribute time and expertise free of charge. The services provided include general administration and editing of the newsletter, administration of the charity's assets including their upkeep, bookkeeping and accountancy services and legal advice from time to time and the attendance by non executive trustees at trustee meetings. It is, however, neither practicable - nor permissible under the Charities SORP referred to in note 1 - to include the value of these services in the charity's accounts.

THE ELMSWELL AMENITIES ASSOCIATION

England & Wales - Charity number 304879

Accounts

The Elmswell Amenities Association

(Registered Charity No. 304879)

Accounts

Year ended 31 December 2022

Chairman	Mr Peter Dow 6 Warren Close Elmswell Suffolk IP30 9DS
Secretary	Mrs Jean Barker Linden Croft Hawk End Lane Elmswell Suffolk IP30 9ED
Treasurer	Charlotte Smith 3 Bennett Avenue Elmswell IP30 9EZ
Independent Examiner	Mr Barry Hayward ACMA 14 Crabtree Meadow Elmswell Suffolk IP30 9GG



Trustees' Annual Report for the period

1 January 2022 to 31 December 2022

Reference and administration details

Charity name The Elmswell Amenities Association

Registered charity number 304879

Charity's principal address C/o Parish Clerk's Office

Blackbourne Community Centre

Blackbourne Road

Elmswell

Bury St Edmunds

Suffolk

Postcode

IP30 9GY

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr Peter Dow	Chairman		
2	Mrs Jean Barker	Secretary		
3	Mr Nick Brooks	Treasurer	Until 13.10.22	
	Charlotte Smith	Treasurer	From 13.10.22	

Structure, governance and management

Description of the charity's trusts

Type of governing document

The charity is governed by a Scheme of The Charity Commissioners for England and Wales dated 2 February 2006, which replaced the former Scheme dated 27 September 1995 following amalgamation with Elmswell Sports Advisory Committee (no. 1077921).

How the charity is constituted

The charity is constituted as an unincorporated association.

Trustee selection methods

Trustees are appointed by the members at the annual general meeting.

Purposes and activities

Summary of the purposes of the charity set out in its governing document

To advance the education of the inhabitants of Elmswell including the provision of a library;

To provide facilities for recreation or other leisure-time occupation for the inhabitants of Elmswell in the interests of social welfare with the purpose of improving their conditions of life.

Summary of the main activities for the public benefit in relation to these objects

Provision of library building.

Provision of regular newsletter containing articles of local interest including reports of local council meetings.

Making of grants to local organisations involved in activities complementary to the charity's own.

Provision of financial support to an existing community and recreational centre and a sports field located in Elmswell together with financial support towards the development and completion of a second community facility also located in Elmswell.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and performance

Summary of the main achievements of the charity during the year

The charity continued to sponsor the production of a well received newsletter delivered free to every household in the village. The newsletter is the source of the charity's main income, advertising revenue, which amounted to £28,382 during the year (last year £22,315).

Other income included rent of £4,875 pa from the library, less operating costs of £981.

In pursuance of its objectives, the charity released grants and contributions amounting to £2,958 to various local support groups during the year (last year £2,016). In previous years the charity gave considerable financial support to the development of an eco-friendly multi-halled community centre which continues to be used to great effect by local groups, including those catering for both the young and the not so young engaging in a wide range of sporting, educational and social activities.

All of the charity's activities are undertaken by volunteers.

Financial review

Review of the charity's financial position at the end of the period

The charity's reserves increased from £140,522 to £148,556 - the increase comprising the net income for the year of £8,036 Net current assets increased by £7,607 from £40,753 to £48,360 Cash at bank stood at £32,637 (last year £32,287).

Brief statement of the charity's policy on reserves

Reserves at 31 December 2022 totalled £148,558 of which £32,637 are represented by cash and cash equivalents. The charity's policy is to maintain a healthy reserve balance to enable it to meet its objectives on an ongoing and long term basis.



Details of any funds materially in deficit

All funds are unrestricted general funds and none is in deficit.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signatures		
Full names	Peter Dow	Charlotte Smith
Position	Chairman	Treasurer

Date of approval ~~13 October 2022~~ 10.01.2024



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

The Elmswell Amenities Association

**On accounts for the year
ended**

31 December 2022

**Charity no
(if any)**

304879

Set out on pages

5 to 10

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 2022.

**Responsibilities and
basis of report**

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

I report in respect of my examination of the Association's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

B. Hayward

Date:

7th June 2023

Name:

Mr Barry Hayward

**Relevant professional
qualification(s) or body
(if any):**

ACMA

Address:

14 Crabtree Meadow, Elmswell, Bury St Edmunds, Suffolk, IP30 9CG

The Elmswell Amenities Association

Year ended 31 December 2022

Statement of financial activities

	Note	Unrestricted general fund 2022 £	Unrestricted general fund 2021 £
Incoming resources	3		
Income from:			
Activities for generating funds		28,382	22,315
Investments		3,897	6,050
Total income		<u>32,279</u>	<u>28,365</u>
Resources expended	4		
Expenditure on:			
Fundraising trading costs		21,285	22,047
Charitable activities		2,958	2,016
Total expenditure		<u>24,243</u>	<u>24,063</u>
Net income and movement in funds		8,036	4,302
Total funds brought forward		140,520	136,220
Total funds carried forward		<u><u>148,556</u></u>	<u><u>140,522</u></u>

Balance sheet

	Notes	2022 Unrestricted general fund £	2022 Unrestricted general fund £	2021 Unrestricted general fund £	2021 Unrestricted general fund £
Fixed assets					
Tangible assets	6		100,000		100,000
Investments	7		199		197
Total fixed assets			<u>100,199</u>		<u>100,197</u>
Current assets					
Debtors - advertising income and rent		15,723		8,466	
Cash at bank		32,637		32,287	
Total current assets		<u>48,360</u>		<u>40,753</u>	
Creditors: amounts falling due within 1 year					
Creditors	8	433		428	
			47,927		40,325
Total net assets			<u><u>148,125</u></u>		<u><u>140,522</u></u>
Funds of the charity					
Unrestricted general fund			<u><u>148,556</u></u>		<u><u>140,522</u></u>

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Signed on behalf of all the trustees

P Dow (Chairman)

Date of approval

C Smith (Treasurer)

Notes to the statement of financial activities

1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011

The Trustees have considered the ability of the charity to continue in operation on the strength of its current and likely ongoing income resources and expenditure commitments and conclude that the preparation of the accounts on the going concern basis is appropriate.

2 Accounting policies *(only those policies which apply to the charity's activities are shown)**Recognition of incoming resources*

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Contractual income

This is only included in the SoFA once the related goods or services have been delivered.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Notes to the statement of financial activities

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt. Comprising principally of freehold land, they are not depreciated.

Investments

Units held with COIF are included at the market value advised by COIF at the year end. Other investment assets are included at trustees' best estimate of market value.

Debtors and creditors

Debtors are measured at their recoverable amounts (the amount the charity anticipates it will receive from a debt or the amount it has paid in advance for goods or services).

Creditors are measured at their settlement amount. A creditor is recognised for the amount that the charity anticipates it will pay to settle the debt or the amount it has received as an advance payment for goods or services it must provide.

Funds

The following analyses of incoming resources and resources expended arise on the charity's sole unrestricted general (ie undesignated) fund which is held for the furtherance of the charity's purposes as explained in the Trustees Report.

Notes to the statement of financial activities

3 Analysis of incoming resources	2022	2021
	£	£
<i>Activities for generating funds</i>		
Advertising income	28,382	22,315
	<u>28,382</u>	<u>22,315</u>
<i>Investments</i>		
Net property income		
- income	4,875	6,500
- expenses	(981)	(450)
	<u>3,894</u>	<u>6,050</u>
Bank and other interest	1	-
Investment income - COIF	2	-
	<u>3,897</u>	<u>6,050</u>
4 Analysis of resources expended		
<i>Fundraising trading costs</i>		
Newsletter printing costs	18,933	19,724
Newsletter advertising admin costs	857	1,164
BWMA hire charges (for Newsletter administration)	250	180
General admin	476	240
Insurance	629	616
Bank charges	140	123
	<u>21,285</u>	<u>22,047</u>
<i>Charitable activities</i>		
Other local causes	1,800	1,800
Grove Lane costs	1,158	216
	<u>2,958</u>	<u>2,016</u>

Notes to the statement of financial activities

5 Details of certain items of expenditure

Trustees expenses

During the year one (2021 - one) trustee was reimbursed for out of pocket expenses amounting to £xxx (2021 - £103), all of which were for the purchase of goods and services for use by the charity.

Fees for examination of the accounts

No charges (2021 - £nil) were made for the independent examination of the accounts

6 Fixed assets

	2022 Cost £	2021 Cost £
<i>Tangible assets at cost</i>		
	Freehold land and buildings	Freehold land and buildings
<i>As at 1 January 2022</i>		
Elmswell Memorial Library	100,000	100,000
<i>As at 31 December 2022</i>	<u>100,000</u>	<u>100,000</u>

The charity also acts as custodian trustee of land used as a sports field which is not included as an asset in these accounts. Expenditure during the year, included in note 4, amounted to £*** (2021 - £216).

7 Investments

	Market value £	Market value £
<i>As at 1 January 2022</i>		
COIF cash deposit	197	197
Interest received added to COIF cash deposit	2	-
<i>As at 31 December 2022</i>	<u>199</u>	<u>197</u>

Notes to the statement of financial activities

8 Creditors: amounts falling due within 1 year	2022	2021
	£	£
<i>Creditors</i>		
Library rent in advance	-	-
Grove Lane costs	-	52
General administration costs	18	49
Advertising administration charge	415	327
Bank charges	-	-
	<u>433</u>	<u>428</u>

9 Transactions with related parties

During the year the charity incurred advertising administration charges of £1,184 from Mr P Dow, a trustee (2021 - £1,164).

10 Services of volunteers

With the exception of payment for advertising administration (see note 9) and the other expenditure shown in note 4 the charity is able to pursue its purposes only through the willingness of volunteers to contribute time and expertise free of charge. The services provided include general administration and editing of the newsletter, administration of the charity's assets including their upkeep, bookkeeping and accountancy services and legal advice from time to time and the attendance by non executive trustees at trustee meetings. It is, however, neither practicable - nor permissible under the Charities SORP referred to in note 1 - to include the value of these services in the charity's accounts.

THE ELMSWELL AMENITIES ASSOCIATION

England & Wales - Charity number 304879

Accounts

The Elmswell Amenities Association

(Registered Charity No. 304879)

Accounts

Year ended 31 December 2021

Chairman	Mr Peter Dow 6 Warren Close Elmswell Suffolk IP30 9DS
Secretary	Mrs Jean Barker Linden Croft Hawk End Lane Elmswell Suffolk IP30 9ED
Treasurer	Mr Nick Brooks BA FCA 10 School Road Elmswell Suffolk IP30 9EQ
Independent Examiner	Mr Barry Hayward ACMA 14 Crabtree Meadow Elmswell Suffolk IP30 9GG



Trustees' Annual Report for the period						
	1	January	2021	to	31	December 2021

Reference and administration details

Charity name

Registered charity number

Charity's principal address

C/o Parish Clerk's Office	
Blackbourne Community Centre	
Blackbourne Road	
Elmswell	
Bury St Edmunds	
Suffolk	
Postcode	IP30 9GY

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr Peter Dow	Chairman		
2	Mrs Jean Barker	Secretary		
3	Mr Nick Brooks	Treasurer		

Structure, governance and management

Description of the charity's trusts

Type of governing document	The charity is governed by a Scheme of The Charity Commissioners for England and Wales dated 2 February 2006, which replaced the former Scheme dated 27 September 1995 following amalgamation with Elmswell Sports Advisory Committee (no. 1077921).
How the charity is constituted	The charity is constituted as an unincorporated association.
Trustee selection methods	Trustees are appointed by the members at the annual general meeting.

Purposes and activities

Summary of the purposes of the charity set out in its governing document

To advance the education of the inhabitants of Elmswell including the provision of a library;

To provide facilities for recreation or other leisure-time occupation for the inhabitants of Elmswell in the interests of social welfare with the purpose of improving their conditions of life.

Summary of the main activities for the public benefit in relation to these objects

Provision of library building.

Provision of regular newsletter containing articles of local interest including reports of local council meetings.

Making of grants to local organisations involved in activities complementary to the charity's own.

Provision of financial support to an existing community and recreational centre and a sports field located in Elmswell together with financial support towards the development and completion of a second community facility also located in Elmswell.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and performance

Summary of the main achievements of the charity during the year

The charity continued to sponsor the production of a well received newsletter delivered free to every household in the village. The newsletter is the source of the charity's main income, advertising revenue, which amounted to £22,315 during the year (last year £22,128).

Other income included rent of £6,500 pa from the library, less operating costs of £450.

In pursuance of its objectives, the charity released grants and contributions amounting to £2,016 to various local support groups during the year (last year £2,090). In previous years the charity gave considerable financial support to the development of an eco-friendly multi-halled community centre which continues to be used to great effect by local groups, including those catering for both the young and the not so young engaging in a wide range of sporting, educational and social activities.

All of the charity's activities are undertaken by volunteers.

Financial review

Review of the charity's financial position at the end of the period

The charity's reserves increased from £136,220 to £140,522 - the increase comprising the net income for the year of £4,302. Net current assets increased by £4,301 from £36,024 to £40. Cash at bank stood at £32,287 (last year £33,370).

Brief statement of the charity's policy on reserves

Reserves at 31 December 2021 totalled £140,522 of which £32,484 are represented by cash and cash equivalents. The charity's policy is to maintain a healthy reserve balance to enable it to meet its objectives on an ongoing and long term basis.

Details of any funds materially in deficit

All funds are unrestricted general funds and none is in deficit.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signatures		
Full names	Peter Dow	Nick Brooks
Position	Chairman	Treasurer

Date of approval 13 October 2022



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

The Elmswell Amenities Association

**On accounts for the year
ended**

31 December 2021

**Charity no
(if any)**

304879

Set out on pages

5 to 10

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 2021.

**Responsibilities and
basis of report**

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

I report in respect of my examination of the Association's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Name:

**Relevant professional
qualification(s) or body
(if any):**

Address:

The Elmswell Amenities Association**Year ended 31 December 2021****Statement of financial activities**

	Note	Unrestricted general fund 2021 £	Unrestricted general fund 2020 £
Incoming resources	3		
Income from:			
Activities for generating funds		22,315	22,128
Investments		6,050	5,947
Total income		<u>28,365</u>	<u>28,075</u>
Resources expended	4		
Expenditure on:			
Fundraising trading costs		22,047	21,346
Charitable activities		2,016	2,090
Total expenditure		<u>24,063</u>	<u>23,436</u>
Net income and movement in funds		4,302	4,639
Total funds brought forward		136,220	131,581
Total funds carried forward		<u>140,522</u>	<u>136,220</u>

Balance sheet

	Notes	2021 Unrestricted general fund £	2021 Unrestricted general fund £	2020 Unrestricted general fund £	2020 Unrestricted general fund £
Fixed assets					
Tangible assets	6		100,000		100,000
Investments	7		197		197
Total fixed assets			<u>100,197</u>		<u>100,197</u>
Current assets					
Debtors - advertising income and rent		8,466		4,698	
Cash at bank		32,287		33,370	
Total current assets		<u>40,753</u>		<u>38,068</u>	
Creditors: amounts falling due within 1 year					
Creditors	8	428		2,044	
Net current assets			40,325		36,024
Total net assets			<u>140,522</u>		<u>136,220</u>
Funds of the charity					
Unrestricted general fund			<u>140,522</u>		<u>136,220</u>

Signed on behalf of all the trustees P Dow (Chairman)

Date of approval ...13 October 2022 N Brooks (Treasurer)

Notes to the statement of financial activities

1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011

The Trustees have considered the ability of the charity to continue in operation on the strength of its current and likely ongoing income resources and expenditure commitments and conclude that the preparation of the accounts on the going concern basis is appropriate.

2 Accounting policies *(only those policies which apply to the charity's activities are shown)*

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Contractual income

This is only included in the SoFA once the related goods or services have been delivered.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Notes to the statement of financial activities

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt. Comprising principally of freehold land, they are not depreciated.

Investments

Units held with COIF are included at the market value advised by COIF at the year end. Other investment assets are included at trustees' best estimate of market value.

Debtors and creditors

Debtors are measured at their recoverable amounts (the amount the charity anticipates it will receive from a debt or the amount it has paid in advance for goods or services).

Creditors are measured at their settlement amount. A creditor is recognised for the amount that the charity anticipates it will pay to settle the debt or the amount it has received as an advance payment for goods or services it must provide.

Funds

The following analyses of incoming resources and resources expended arise on the charity's sole unrestricted general (ie undesignated) fund which is held for the furtherance of the charity's purposes as explained in the Trustees Report.

The Elmswell Amenities Association
Year ended 31 December 2021

Notes to the statement of financial activities

3 Analysis of incoming resources	2021	2020
	£	£
<i>Activities for generating funds</i>		
Advertising income	22,315	22,128
	<u>22,315</u>	<u>22,128</u>
<i>Investments</i>		
Net property income		
- income	6,500	6,500
- expenses	(450)	(555)
	<u>6,050</u>	<u>5,945</u>
Bank and other interest	-	1
Investment income - COIF	-	1
	<u>6,050</u>	<u>5,947</u>
4 Analysis of resources expended		
<i>Fundraising trading costs</i>		
Newsletter printing costs	19,724	19,247
Newsletter advertising admin costs	1,164	1,124
BWMA hire charges (for Newsletter administration)	180	180
General admin	240	452
Insurance	616	202
Bank charges	123	141
	<u>22,047</u>	<u>21,346</u>
<i>Charitable activities</i>		
Other local causes	1,800	1,900
Grove Lane costs	216	190
	<u>2,016</u>	<u>2,090</u>

Notes to the statement of financial activities

5 Details of certain items of expenditure

Trustees expenses

During the year one (2020 - one) trustee was reimbursed for out of pocket expenses amounting to £103 (2020 - £225), all of which were for the purchase of goods and services for use by the charity.

Fees for examination of the accounts

No charges (2020 - £nil) were made for the independent examination of the accounts

6 Fixed assets

	2021 Cost £	2020 Cost £
<i>Tangible assets at cost</i>		
	Freehold land and buildings	Freehold land and buildings
<i>As at 1 January 2021</i>		
Elmswell Memorial Library	100,000	100,000
<i>As at 31 December 2021</i>	<u>100,000</u>	<u>100,000</u>

The charity also acts as custodian trustee of land used as a sports field which is not included as an asset in these accounts. Expenditure during the year, included in note 4, amounted to £216 (2020 - £246).

7 Investments

	Market value £	Market value £
<i>As at 1 January 2021</i>		
COIF cash deposit	197	196
Interest received added to COIF cash deposit	-	1
<i>As at 31 December 2021</i>	<u>197</u>	<u>197</u>

Notes to the statement of financial activities

8 Creditors: amounts falling due within 1 year	2021	2020
	£	£
<i>Creditors</i>		
Library rent in advance	-	1,625
Grove Lane costs	52	38
General administration costs	49	31
Advertising administration charge	327	341
Bank charges	-	10
	<u>428</u>	<u>2,044</u>

9 Transactions with related parties

During the year the charity incurred advertising administration charges of £1,164 from Mr P Dow, a trustee (2020 - £1,124).

10 Services of volunteers

With the exception of payment for advertising administration (see note 9) and the other expenditure shown in note 4 the charity is able to pursue its purposes only through the willingness of volunteers to contribute time and expertise free of charge. The services provided include general administration and editing of the newsletter, administration of the charity's assets including their upkeep, bookkeeping and accountancy services and legal advice from time to time and the attendance by non executive trustees at trustee meetings. It is, however, neither practicable - nor permissible under the Charities SORP referred to in note 1 - to include the value of these services in the charity's accounts.

THE ELMSWELL AMENITIES ASSOCIATION

England & Wales - Charity number 304879

Accounts

The Elmswell Amenities Association

(Registered Charity No. 304879)

Accounts

Year ended 31 December 2020

Chairman	Mr Peter Dow 6 Warren Close Elmswell Suffolk IP30 9DS
Secretary	Mrs Jean Barker Linden Croft Hawk End Lane Elmswell Suffolk IP30 9ED
Treasurer	Mr Nick Brooks BA FCA 10 School Road Elmswell Suffolk IP30 9EQ
Independent Examiner	Mr Barry Hayward ACMA 14 Crabtree Meadow Elmswell Suffolk IP30 9GG



Trustees' Annual Report for the period							
	1	January	2020	to	31	December	2020

Reference and administration details

Charity name The Elmswell Amenities Association

Registered charity number 304879

Charity's principal address

C/o Parish Clerk's Office	
Blackbourne Community Centre	
Blackbourne Road	
Elmswell	
Bury St Edmunds	
Suffolk	
Postcode	IP30 9GY

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr Peter Dow	Chairman		
2	Mrs Jean Barker	Secretary		
3	Mr Nick Brooks	Treasurer		

Structure, governance and management

Description of the charity's trusts

Type of governing document	The charity is governed by a Scheme of The Charity Commissioners for England and Wales dated 2 February 2006, which replaced the former Scheme dated 27 September 1995 following amalgamation with Elmswell Sports Advisory Committee (no. 1077921).
How the charity is constituted	The charity is constituted as an unincorporated association.
Trustee selection methods	Trustees are appointed by the members at the annual general meeting.

Purposes and activities

Summary of the purposes of the charity set out in its governing document

To advance the education of the inhabitants of Elmswell including the provision of a library;

To provide facilities for recreation or other leisure-time occupation for the inhabitants of Elmswell in the interests of social welfare with the purpose of improving their conditions of life.

Summary of the main activities for the public benefit in relation to these objects

Provision of library building.

Provision of regular newsletter containing articles of local interest including reports of local council meetings.

Making of grants to local organisations involved in activities complementary to the charity's own.

Provision of financial support to an existing community and recreational centre and a sports field located in Elmswell together with financial support towards the development of a second community facility also located in Elmswell.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and performance

Summary of the main achievements of the charity during the year

The charity continued to sponsor the production of a well received newsletter delivered free to every household in the village. The newsletter is the source of the charity's main income, advertising revenue, which amounted to £22,128 during the year (last year £27,381).

Other income included rent of £6,500 pa from the library and interest on the charity's investments

In pursuance of its objectives, the charity released grants and contributions amounting to £2,090 to various local support groups during the year (last year £1,996). In previous years the charity gave considerable financial support to the development of an eco-friendly multi-halled community centre which continues to be used to great effect by local groups, including those catering for both the young and the not so young engaging in a wide range of sporting, educational and social activities.

All of the charity's activities are undertaken by volunteers.

Financial review

Review of the charity's financial position at the end of the period

The charity's reserves increased from £131,581 to £136,220 - the increase comprising the net income for the year of £4,639. Net current assets increased by £4,639 from £31,385 to £36,024 and fixed assets by £1. Cash at bank stood at £33,370 (last year £29,999).

Brief statement of the charity's policy on reserves

Reserves at 31 December 2020 totalled £136,220 of which £33,567 are represented by cash and cash equivalents. The charity's policy is to maintain a healthy reserve balance to enable it to meet its objectives on an ongoing and long term basis.

Details of any funds materially in deficit

All funds are unrestricted general funds and none is in deficit.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signatures		
Full names	Peter Dow	Nick Brooks
Position	Chairman	Treasurer

Date of approval 7 October 2021



Independent examiner's report on the accounts

Report to the trustees/ members of The Elmswell Amenities Association

On accounts for the year ended 31 December 2020 **Charity no (if any)** 304879

Set out on pages 5 to 10

Respective responsibilities of trustees and examiner The charity's trustees are responsible for the preparation of the accounts. The charity's 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,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement My examination was carried out in accordance with 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 the 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
 have 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.

Signed: **Date:** 7 July 2021

Name: Mr Barry Hayward

Relevant professional qualification(s) or body (if any): ACMA

Address: 14 Crabtree Meadow
Elmswell
Bury St Edmunds
Suffolk
IP30 9GG

The Elmswell Amenities Association

Year ended 31 December 2020

Statement of financial activities

	Note	Unrestricted general fund 2020 £	Unrestricted general fund 2019 £
Incoming resources	3		
Income from:			
Activities for generating funds		22,128	27,381
Investments		5,947	5,664
Total income		<u>28,075</u>	<u>33,045</u>
Resources expended	4		
Expenditure on:			
Fundraising trading costs		21,346	21,363
Charitable activities		2,090	1,996
Total expenditure		<u>23,436</u>	<u>23,359</u>
Net income and movement in funds		4,639	9,686
Total funds brought forward		131,581	121,895
Total funds carried forward		<u><u>136,220</u></u>	<u><u>131,581</u></u>

Balance sheet

	Notes	2020 Unrestricted general fund £	2020 Unrestricted general fund £	2019 Unrestricted general fund £	2019 Unrestricted general fund £
Fixed assets					
Tangible assets	6		100,000		100,000
Investments	7		197		196
Total fixed assets			<u>100,197</u>		<u>100,196</u>
Current assets					
Debtors - advertising income		4,698		3,775	
Cash at bank		33,370		29,999	
Total current assets		<u>38,068</u>		<u>33,774</u>	
Creditors: amounts falling due within 1 year					
Creditors	8	2,044		2,389	
Net current assets			<u>36,024</u>		<u>31,385</u>
Total net assets			<u><u>136,220</u></u>		<u><u>131,581</u></u>
Funds of the charity					
Unrestricted general fund			<u><u>136,220</u></u>		<u><u>131,581</u></u>

Signed on behalf of all the trustees

..... P Dow (Chairman)

Date of approval 07-Oct-21

N Brooks (Treasurer)

Notes to the statement of financial activities

1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011

The Trustees have considered the ability of the charity to continue in operation on the strength of its current and likely ongoing income resources and expenditure commitments and conclude that the preparation of the accounts on the going concern basis is appropriate.

2 Accounting policies (*only those policies which apply to the charity's activities are shown*)

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Contractual income

This is only included in the SoFA once the related goods or services have been delivered.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Notes to the statement of financial activities

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt. Comprising principally of freehold land, they are not depreciated.

Investments

Units held with COIF are included at the market value advised by COIF at the year end. Other investment assets are included at trustees' best estimate of market value.

Debtors and creditors

Debtors are measured at their recoverable amounts (the amount the charity anticipates it will receive from a debt or the amount it has paid in advance for goods or services).

Creditors are measured at their settlement amount. A creditor is recognised for the amount that the charity anticipates it will pay to settle the debt or the amount it has received as an advance payment for goods or services it must provide.

Funds

The following analyses of incoming resources and resources expended arise on the charity's sole unrestricted general (ie undesignated) fund which is held for the furtherance of the charity's purposes as explained in the Trustees Report.

The Elmswell Amenities Association
Year ended 31 December 2020

Notes to the statement of financial activities

3 Analysis of incoming resources	2020	2019
	£	£
<i>Activities for generating funds</i>		
Advertising income	22,128	27,381
	<u>22,128</u>	<u>27,381</u>
<i>Investments</i>		
Net property income		
- income	6,500	6,500
- expenses	(555)	(839)
	<u>5,945</u>	<u>5,661</u>
Bank and other interest	1	2
Investment income - COIF	1	1
	<u>5,947</u>	<u>5,664</u>
4 Analysis of resources expended		
<i>Fundraising trading costs</i>		
Newsletter printing costs	19,247	19,140
Newsletter advertising admin costs	1,124	1,382
BWMA hire charges (for Newsletter administration)	180	180
General admin	452	315
Insurance	202	202
Bank charges	141	144
	<u>21,346</u>	<u>21,363</u>
<i>Charitable activities</i>		
Other local causes	1,900	1,750
Grove Lane costs	190	246
	<u>2,090</u>	<u>1,996</u>

The Elmswell Amenities Association
Year ended 31 December 2020

Notes to the statement of financial activities

5 Details of certain items of expenditure

Trustees expenses

During the year one (2019 - one) trustee was reimbursed for out of pocket expenses amounting to £225 (2019 - £103), all of which were for the purchase of goods and services for use by the charity.

Fees for examination of the accounts

No charges (2019 - £nil) were made for the independent examination of the accounts

6 Fixed assets

	2020 Cost £	2019 Cost £
<i>Tangible assets at cost</i>		
	Freehold land and buildings	Freehold land and buildings
<i>As at 1 January 2020</i>		
Elmswell Memorial Library	100,000	100,000
<i>As at 31 December 2020</i>	<u>100,000</u>	<u>100,000</u>

The charity also acts as custodian trustee of land used as a sports field which is not included as an asset in these accounts. Expenditure during the year, included in note 4, amounted to £246 (2018 - £650).

7 Investments

	Market value £	Market value £
<i>As at 1 January 2020</i>		
COIF cash deposit	196	195
Interest received added to COIF cash deposit	1	1
<i>As at 31 December 2020</i>	<u>197</u>	<u>196</u>

Notes to the statement of financial activities

8 Creditors: amounts falling due within 1 year	2020	2019
	£	£
<i>Creditors</i>		
Library rent in advance	1,625	1,625
Grove Lane costs	38	31
General administration costs	31	35
Advertising administration charge	341	687
Bank charges	10	10
	<u>2,044</u>	<u>2,389</u>

9 Transactions with related parties

During the year the charity incurred advertising administration charges of £1,124 from Mr P Dow, a trustee (2019 - £1,382).

10 Services of volunteers

With the exception of payment for advertising administration (see note 9) and the other expenditure shown in note 4 the charity is able to pursue its purposes only through the willingness of volunteers to contribute time and expertise free of charge. The services provided include general administration and editing of the newsletter, administration of the charity's assets including their upkeep, bookkeeping and accountancy services and legal advice from time to time and the attendance by non executive trustees at trustee meetings. It is, however, neither practicable - nor permissible under the Charities SORP referred to in note 1 - to include the value of these services in the charity's accounts.