

# CROFTLANDS COMMUNITY ASSOCIATION

England & Wales · Charity number 504076

## Details

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**Other names** "CROFTLANDS COMMUNITY ASSOCIATION"

**Status** Registered

**Legal form** Other

**Registered** 1975-04-08

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

## Contact

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**Address** Croftlands Community Centre  
Central Drive  
Ulverston  
LA12 9JN

**Phone** 07745681718

**Email** [croftlandstreasurer@gmail.com](mailto:croftlandstreasurer@gmail.com)

## Activities

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**Objects:** • TO BENEFIT THE RESIDENTS OF THE LOCAL AREA DEFINED BY THE LA12 POSTCODE, WITHOUT DISTINCTION OF SEX, GENDER, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN ORDER TO PROVIDE FACILITIES IN THE INTEREST OF SOCIAL WELFARE, RECREATION AND LEISURE TIME OCCUPATION, AND ADVANCING EDUCATION, WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS OF THE LOCAL COMMUNITY. • TO MAINTAIN AND MANAGE THE COMMUNITY CENTRE OR TO COOPERATE WITH ANY STATUTORY AUTHORITY IN ITS MAINTENANCE AND MANAGEMENT, FOR ACTIVITIES PROMOTED BY THE ASSOCIATION IN FURTHERANCE OF THE ABOVE OBJECTIVES.

**Activities:** Supplying facilities for various local groups to use : Dancing (various), Yoga, Youth Club, Police, Local authority, parties etc.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

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- Cumbria

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£48,890	£20,315	-	-
2023-12-31	£27,882	£21,478	-	-
2022-12-31	£29,937	£27,014	-	-
2021-12-31	£20,510	£16,156	-	-
2020-12-31	£5,811	£9,227	-	-

## Trustees

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Name	Role	Appointed
John Rice		2006-06-01
Nicholas Knibbs		2022-03-29
Norma Sansom		2022-03-29
Thomas Denney Irving		2025-03-18

**CROFTLANDS COMMUNITY ASSOCIATION**

England & Wales - Charity number 504076

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# Accounts

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**REGISTERED CHARITY NUMBER: 504076**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024  
FOR  
CROFTLANDS COMMUNITY ASSOCIATION**

J F Hornby & Co  
Chartered Accountants  
The Tower  
Daltongate Business Centre  
Daltongate  
Ulverston  
Cumbria  
LA12 7AJ

**CROFTLANDS COMMUNITY ASSOCIATION**

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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## **CROFTLANDS COMMUNITY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the charitable association as contained within its constitution are:

To benefit the residents of the local area defined by the LA12 postcode, without distinction of sex, gender, race or of political, religious or other opinions, by associating together the residents and the local authorities, voluntary and other organisations in order to provide facilities in the interest of social welfare, recreation and leisure time occupation, and advancing education, with the objective of improving the conditions of life of the residents of the local community.

To maintain and manage the Community Centre or to cooperate with any statutory authority in its maintenance and management, for activities promoted by the Association in furtherance of above objectives.

##### **Significant activities**

The principal activity of the charity for the financial year under review was the provision of a community hall for the benefits of the residents of the LA12 area.

The trustees confirm that they have complied with their duty under section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission and consider that the pursuit of the association's aims through the activities described above is consistent therewith.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

During the financial year the Charity focused on the repairs of the building to maintain the benefits to the community. The Charity succeeded in installing new toilets, an update to the previous, which are now disabled friendly and unisex to uphold the objective to support all members of the community. The Charity has also been successful in acquiring funding for the repairs to the roof and ceiling which will be implemented in the next period.

The Charity has continued to benefit the community by providing a safe and well maintained space for community activities. The Charity regularly reviews comments made by users to ensure that they uphold expected standards and that all members benefit.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

During the committee meeting at 30th January 2024, the decision was made to reduce the reserves policy from three down to one year of operating expenses. This was to facilitate major repairs taken place during this period and future periods. The funds currently exceed this requirement and the trustees are aware of their responsibility to maintain funds.

It is the trustees policy reserves should equate to 1 years operating expenses. At 31st December 2024 the reserves exceeded to policy requirement and are at £115,609. Of these reserves £16,000 is restricted for the future roof work which is taking place within the next period.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is an association. The governing document is the constitution dated 14th April 1973, amended on 2nd March 1977 and amended again on 19th April 2022.

The charity is governed by its committee on behalf of the trustees who appoint officers responsible for the management of the charitable activities. Any new trustees are elected during the AGM.

**CROFTLANDS COMMUNITY ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
504076

**Principal address**

Central Drive  
Ulverston  
Cumbria  
LA12 9JN

**Trustees**

Mr J Rice  
Mr M Turner  
Mr N Knibbs  
Ms N Sansom  
Ms M Hamps

**Independent Examiner**

J F Hornby & Co  
Chartered Accountants  
The Tower  
Daltongate Business Centre  
Daltongate  
Ulverston  
Cumbria  
LA12 7AJ

**Bankers**

National Westminster Bank plc  
113 Dalton Road  
Barrow in Furness  
Cumbria  
LA14 1WY

Approved by order of the board of trustees on 29 April 2025 and signed on its behalf by:



29/4/25

Mr N Knibbs - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CROFTLANDS COMMUNITY ASSOCIATION**

**Independent examiner's report to the trustees of Croftlands Community Association**

I report to the charity trustees on my examination of the accounts of Croftlands Community Association (the Trust) for the year ended 31 December 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Mr P Hornby

J F Hornby & Co  
Chartered Accountants  
The Tower  
Daltongate Business Centre  
Daltongate  
Ulverston  
Cumbria  
LA12 7AJ

29 April 2025

**CROFTLANDS COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donation and grants		51	16,000	16,051	550
<b>Charitable activities</b>					
Hall lettings		31,043	-	31,043	26,159
Investment income	2	1,796	-	1,796	1,173
<b>Total</b>		<u>32,890</u>	<u>16,000</u>	<u>48,890</u>	<u>27,882</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Hall lettings		19,767	548	20,315	21,478
<b>NET INCOME</b>		13,123	15,452	28,575	6,404
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		60,801	26,318	87,119	80,715
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>73,924</u></u>	<u><u>41,770</u></u>	<u><u>115,694</u></u>	<u><u>87,119</u></u>

The notes form part of these financial statements

**CROFTLANDS COMMUNITY ASSOCIATION**

**BALANCE SHEET  
31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	4	23,508	25,770	49,278	27,315
<b>CURRENT ASSETS</b>					
Debtors	5	75	-	75	179
Cash at bank		51,491	16,000	67,491	61,011
		<u>51,566</u>	<u>16,000</u>	<u>67,566</u>	<u>61,190</u>
<b>CREDITORS</b>					
Amounts falling due within one year	6	(1,150)	-	(1,150)	(1,386)
<b>NET CURRENT ASSETS</b>					
		<u>50,416</u>	<u>16,000</u>	<u>66,416</u>	<u>59,804</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>73,924</u>	<u>41,770</u>	<u>115,694</u>	<u>87,119</u>
<b>NET ASSETS</b>					
		<u><u>73,924</u></u>	<u><u>41,770</u></u>	<u><u>115,694</u></u>	<u><u>87,119</u></u>
<b>FUNDS</b>					
Unrestricted funds	7			73,924	60,801
Restricted funds				41,770	26,318
<b>TOTAL FUNDS</b>					
				<u><u>115,694</u></u>	<u><u>87,119</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 April 2025 and were signed on its behalf by:

*N Knibbs* 29/4/25

Mr N Knibbs - Trustee

## CROFTLANDS COMMUNITY ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Building improvements	- 5% on cost
Fixtures and fittings	- 20% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Deposit account interest	1,796	1,173
	<u>          </u>	<u>          </u>

**CROFTLANDS COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**4. TANGIBLE FIXED ASSETS**

	Freehold property £	Building improvements £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2024	27,415	-	3,513	30,928
Additions	-	24,437	-	24,437
Disposals	-	-	(108)	(108)
	<u>27,415</u>	<u>24,437</u>	<u>3,405</u>	<u>55,257</u>
At 31 December 2024	27,415	24,437	3,405	55,257
<b>DEPRECIATION</b>				
At 1 January 2024	1,097	-	2,516	3,613
Charge for year	548	1,222	704	2,474
Eliminated on disposal	-	-	(108)	(108)
	<u>1,645</u>	<u>1,222</u>	<u>3,112</u>	<u>5,979</u>
At 31 December 2024	1,645	1,222	3,112	5,979
<b>NET BOOK VALUE</b>				
At 31 December 2024	<u>25,770</u>	<u>23,215</u>	<u>293</u>	<u>49,278</u>
At 31 December 2023	<u>26,318</u>	<u>-</u>	<u>997</u>	<u>27,315</u>

Depreciation of freehold property was introduced on 1st January 2022.

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24	31.12.23
	£	£
Trade debtors	75	179
	<u>75</u>	<u>179</u>

**CROFTLANDS COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24	31.12.23
	£	£
Trade creditors	97	49
Taxation and social security	34	22
Other creditors	1,019	1,315
	<u>1,150</u>	<u>1,386</u>

**7. MOVEMENT IN FUNDS**

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	60,801	13,123	73,924
<b>Restricted funds</b>			
Restricted	26,318	(548)	25,770
Roof and ceiling	-	16,000	16,000
	<u>26,318</u>	<u>15,452</u>	<u>41,770</u>
<b>TOTAL FUNDS</b>	<u>87,119</u>	<u>28,575</u>	<u>115,694</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	32,890	(19,767)	13,123
<b>Restricted funds</b>			
Restricted	-	(548)	(548)
Roof and ceiling	16,000	-	16,000
	<u>16,000</u>	<u>(548)</u>	<u>15,452</u>
<b>TOTAL FUNDS</b>	<u>48,890</u>	<u>(20,315)</u>	<u>28,575</u>

**CROFTLANDS COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**7. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	53,348	7,453	-	60,801
<b>Restricted funds</b>				
Restricted	27,367	(1,049)	-	26,318
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>80,715</u>	<u>6,404</u>	<u>-</u>	<u>87,119</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	27,382	(19,929)	7,453
<b>Restricted funds</b>			
Restricted	500	(1,549)	(1,049)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>27,882</u>	<u>(21,478)</u>	<u>6,404</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
<b>Unrestricted funds</b>				
General fund	53,348	20,576	-	73,924
<b>Restricted funds</b>				
Restricted	27,367	(1,597)	-	25,770
Roof and ceiling	-	16,000	-	16,000
	<u>27,367</u>	<u>14,403</u>	<u>-</u>	<u>41,770</u>
<b>TOTAL FUNDS</b>	<u>80,715</u>	<u>34,979</u>	<u>-</u>	<u>115,694</u>

**CROFTLANDS COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**7. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	60,272	(39,696)	20,576
<b>Restricted funds</b>			
Restricted	500	(2,097)	(1,597)
Roof and ceiling	<u>16,000</u>	<u>-</u>	<u>16,000</u>
	<u>16,500</u>	<u>(2,097)</u>	<u>14,403</u>
<b>TOTAL FUNDS</b>	<u><u>76,772</u></u>	<u><u>(41,793)</u></u>	<u><u>34,979</u></u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**CROFTLANDS COMMUNITY ASSOCIATION**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	31.12.24	31.12.23
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donation and grants</b>		
Donations and grants	16,051	550
<b>Investment income</b>		
Deposit account interest	1,796	1,173
<b>Charitable activities</b>		
Hall lettings	31,043	26,159
<b>Total incoming resources</b>	<u>48,890</u>	<u>27,882</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Telephone	95	82
Repairs and renewals	920	2,820
Cleaning	3,358	4,179
Building overheads	1,799	1,641
Building services	4,469	4,961
Depreciation of tangible fixed assets	2,366	1,251
	<u>13,007</u>	<u>14,934</u>
<b>Support costs</b>		
<b>Management</b>		
Wages	5,578	5,052
<b>Governance costs</b>		
Wages	1,211	996
Accountancy and legal fees	519	496
	<u>1,730</u>	<u>1,492</u>
<b>Total resources expended</b>	<u>20,315</u>	<u>21,478</u>
<b>Net income</b>	<u><u>28,575</u></u>	<u><u>6,404</u></u>

This page does not form part of the statutory financial statements

**CROFTLANDS COMMUNITY ASSOCIATION**

England & Wales - Charity number 504076

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# Accounts

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**REGISTERED CHARITY NUMBER: 504076**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023  
FOR  
CROFTLANDS COMMUNITY ASSOCIATION**

J F Hornby & Co  
Chartered Accountants  
The Tower  
Daltongate Business Centre  
Daltongate  
Ulverston  
Cumbria  
LA12 7AJ

**CROFTLANDS COMMUNITY ASSOCIATION**

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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## **CROFTLANDS COMMUNITY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the charitable association as contained within its constitution are:

To benefit the residents of the local area defined by the LA12 postcode, without distinction of sex, gender, race or of political, religious or other opinions, by associating together the residents and the local authorities, voluntary and other organisations in order to provide facilities in the interest of social welfare, recreation and leisure time occupation, and advancing education, with the objective of improving the conditions of life of the residents of the local community.

To maintain and manage the Community Centre or to cooperate with any statutory authority in its maintenance and management, for activities promoted by the Association in furtherance of above objectives.

##### **Significant activities**

The principal activity of the charity for the financial year under review was the provision of a community hall for the benefits of the residents of the LA12 area.

The trustees confirm that they have complied with their duty under section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission and consider that the pursuit of the association's aims through the activities described above is consistent therewith.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

During the financial year the charity's incoming resources were considered adequate taking into account the exceptional nature of certain expenditure.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

It is the trustees policy reserves should equate to 2 years operating expenses. At 31st December 2023 the reserves exceeded to policy requirement.

During the committee meeting at 30th January 2024, the decision has been made to reduce the reserves policy to one year, in order to facilitate major repairs in the next year. The funds currently exceed this requirement and the trustees are aware of their responsibility to maintain funds.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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The charity is an association. The governing document is the constitution dated 14th April 1973, amended on 2nd March 1977 and amended 19th April 2022.

The charity is governed by its committee on behalf of the trustees who appoint officers responsible for the management of the charitable activities.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

504076

##### **Principal address**

Central Drive  
Ulverston  
Cumbria  
LA12 9JN

**CROFTLANDS COMMUNITY ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**Trustees**

Mr J Rice  
Mr M Turner  
Mr N Knibbs  
Ms N Sansom  
Ms M Hamps (appointed 6.4.23)

**Independent Examiner**

J F Hornby & Co  
Chartered Accountants  
The Tower  
Daltongate Business Centre  
Daltongate  
Ulverston  
Cumbria  
LA12 7AJ

**Bankers**

National Westminster Bank plc  
113 Dalton Road  
Barrow in Furness  
Cumbria  
LA14 1WY

Approved by order of the board of trustees on 27 March 2024 and signed on its behalf by:



Mr N Knibbs - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CROFTLANDS COMMUNITY ASSOCIATION**

**Independent examiner's report to the trustees of Croftlands Community Association**

I report to the charity trustees on my examination of the accounts of Croftlands Community Association (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of report**

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

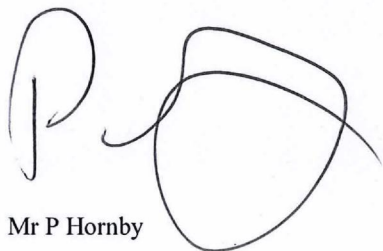
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Mr P Hornby

J F Hornby & Co  
Chartered Accountants  
The Tower  
Daltongate Business Centre  
Daltongate  
Ulverston  
Cumbria  
LA12 7AJ

27 March 2024

**CROFTLANDS COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donation and grants		50	500	550	6,252
<b>Charitable activities</b>					
Hall lettings		26,159	-	26,159	23,400
Investment income	2	<u>1,173</u>	<u>-</u>	<u>1,173</u>	<u>285</u>
<b>Total</b>		<u>27,382</u>	<u>500</u>	<u>27,882</u>	<u>29,937</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Hall lettings		<u>19,929</u>	<u>1,549</u>	<u>21,478</u>	<u>27,014</u>
<b>NET INCOME/(EXPENDITURE)</b>		7,453	(1,049)	6,404	2,923
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>53,348</u>	<u>27,367</u>	<u>80,715</u>	<u>77,792</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>60,801</u>	<u>26,318</u>	<u>87,119</u>	<u>80,715</u>

The notes form part of these financial statements

**CROFTLANDS COMMUNITY ASSOCIATION**

**BALANCE SHEET  
31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	4	997	26,318	27,315	28,079
<b>CURRENT ASSETS</b>					
Debtors	5	179	-	179	444
Cash at bank		<u>61,011</u>	<u>-</u>	<u>61,011</u>	<u>53,084</u>
		61,190	-	61,190	53,528
<b>CREDITORS</b>					
Amounts falling due within one year	6	(1,386)	-	(1,386)	(892)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		<u>59,804</u>	<u>-</u>	<u>59,804</u>	<u>52,636</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>60,801</u>	<u>26,318</u>	<u>87,119</u>	<u>80,715</u>
<b>NET ASSETS</b>		<u>60,801</u>	<u>26,318</u>	<u>87,119</u>	<u>80,715</u>
<b>FUNDS</b>	7				
Unrestricted funds				60,801	53,348
Restricted funds				<u>26,318</u>	<u>27,367</u>
<b>TOTAL FUNDS</b>				<u>87,119</u>	<u>80,715</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 March 2024 and were signed on its behalf by:



Mr N Knibbs - Trustee

The notes form part of these financial statements

## CROFTLANDS COMMUNITY ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 20% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	<u>1,173</u>	<u>285</u>

**CROFTLANDS COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**4. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2023	27,415	3,026	30,441
Additions	<u>-</u>	<u>487</u>	<u>487</u>
At 31 December 2023	<u>27,415</u>	<u>3,513</u>	<u>30,928</u>
<b>DEPRECIATION</b>			
At 1 January 2023	548	1,814	2,362
Charge for year	<u>549</u>	<u>702</u>	<u>1,251</u>
At 31 December 2023	<u>1,097</u>	<u>2,516</u>	<u>3,613</u>
<b>NET BOOK VALUE</b>			
At 31 December 2023	<u>26,318</u>	<u>997</u>	<u>27,315</u>
At 31 December 2022	<u>26,867</u>	<u>1,212</u>	<u>28,079</u>

Depreciation of freehold property was introduced on 1st January 2022.

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23 £	31.12.22 £
Trade debtors	<u>179</u>	<u>444</u>

**CROFTLANDS COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23	31.12.22
	£	£
Trade creditors	49	15
Taxation and social security	22	(40)
Other creditors	<u>1,315</u>	<u>917</u>
	<u><u>1,386</u></u>	<u><u>892</u></u>

**7. MOVEMENT IN FUNDS**

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	53,348	7,453	60,801
<b>Restricted funds</b>			
Restricted	<u>27,367</u>	<u>(1,049)</u>	<u>26,318</u>
<b>TOTAL FUNDS</b>	<u><u>80,715</u></u>	<u><u>6,404</u></u>	<u><u>87,119</u></u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	27,382	(19,929)	7,453
<b>Restricted funds</b>			
Restricted	<u>500</u>	<u>(1,549)</u>	<u>(1,049)</u>
<b>TOTAL FUNDS</b>	<u><u>27,882</u></u>	<u><u>(21,478)</u></u>	<u><u>6,404</u></u>

**Comparatives for movement in funds**

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	49,377	3,971	53,348
<b>Restricted funds</b>			
Restricted	<u>28,415</u>	<u>(1,048)</u>	<u>27,367</u>
<b>TOTAL FUNDS</b>	<u><u>77,792</u></u>	<u><u>2,923</u></u>	<u><u>80,715</u></u>

**CROFTLANDS COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**7. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	26,437	(22,466)	3,971
<b>Restricted funds</b>			
Restricted	3,500	(4,548)	(1,048)
	<u>29,937</u>	<u>(27,014)</u>	<u>2,923</u>
<b>TOTAL FUNDS</b>			

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	49,377	11,424	60,801
<b>Restricted funds</b>			
Restricted	28,415	(2,097)	26,318
	<u>77,792</u>	<u>9,327</u>	<u>87,119</u>
<b>TOTAL FUNDS</b>			

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	53,819	(42,396)	11,423
<b>Restricted funds</b>			
Restricted	4,000	(6,096)	(2,096)
	<u>57,819</u>	<u>(48,492)</u>	<u>9,327</u>
<b>TOTAL FUNDS</b>			

**CROFTLANDS COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

**CROFTLANDS COMMUNITY ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	31.12.23 £	31.12.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donation and grants</b>		
Donations and grants	550	6,252
<b>Investment income</b>		
Deposit account interest	1,173	285
<b>Charitable activities</b>		
Hall lettings	<u>26,159</u>	<u>23,400</u>
<b>Total incoming resources</b>	<b>27,882</b>	<b>29,937</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Telephone	82	82
Repairs and renewals	2,820	9,089
Cleaning	4,179	3,959
Building overheads	1,641	1,804
Building services	4,961	3,537
Depreciation of tangible fixed assets	<u>1,251</u>	<u>1,153</u>
	14,934	19,624
<b>Support costs</b>		
<b>Management</b>		
Wages	5,052	5,663
<b>Governance costs</b>		
Wages	996	1,367
Accountancy and legal fees	<u>496</u>	<u>360</u>
	<u>1,492</u>	<u>1,727</u>
<b>Total resources expended</b>	<b><u>21,478</u></b>	<b><u>27,014</u></b>
<b>Net income</b>	<b><u>6,404</u></b>	<b><u>2,923</u></b>

This page does not form part of the statutory financial statements

**CROFTLANDS COMMUNITY ASSOCIATION**

England & Wales - Charity number 504076

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022  
FOR  
CROFTLANDS COMMUNITY ASSOCIATION**

J F Hornby & Co  
Chartered Accountants  
The Tower  
Daltongate Business Centre  
Daltongate  
Ulverston  
Cumbria  
LA12 7AJ

**CROFTLANDS COMMUNITY ASSOCIATION**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10
<b>Detailed Statement of Financial Activities</b>	11

# CROFTLANDS COMMUNITY ASSOCIATION

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The objects of the charitable association as contained within its constitution are:

To benefit the residents of the local area defined by the LA12 postcode, without distinction of sex, gender, race or of political, religious or other opinions, by associating together the residents and the local authorities, voluntary and other organisations in order to provide facilities in the interest of social welfare, recreation and leisure time occupation, and advancing education, with the objective of improving the conditions of life of the residents of the local community.

To maintain and manage the Community Centre or to cooperate with any statutory authority in its maintenance and management, for activities promoted by the Association in furtherance of above objectives.

#### Significant activities

The principal activity of the charity for the financial year under review was the provision of a community hall for the benefits of the residents of the LA12 area.

The trustees confirm that they have complied with their duty under section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission and consider that the pursuit of the association's aims through the activities described above is consistent therewith.

### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

During the financial year the charity's incoming resources were considered adequate taking into account the exceptional nature of certain expenditure.

### FINANCIAL REVIEW

#### Reserves policy

It is the trustees policy reserves should equate to 2 years operating expenses. At 31st December 2022 the reserves exceeded to policy requirement.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is an association. The governing document is the constitution dated 14th April 1973, amended on 2nd March 1977 and amended 19th April 2022.

The charity is governed by its committee on behalf of the trustee who appoint officers responsible for the management of the charitable activities.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

504076

#### Principal address

Central Drive  
Ulverston  
Cumbria  
LA12 8AJ

**CROFTLANDS COMMUNITY ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**Trustees**

Mr I Lightfoot (resigned 29.3.22)  
Mr J Rice  
Mr M Turner  
Mr N Knibbs Trustee (appointed 29.3.22)  
Ms N Sansom Trustee (appointed 29.3.22)

**Independent Examiner**

J F Hornby & Co  
Chartered Accountants  
The Tower  
Daltongate Business Centre  
Daltongate  
Ulverston  
Cumbria  
LA12 7AJ

**Bankers**

National Westminster Bank plc  
113 Dalton Road  
Barrow in Furness  
Cumbria  
LA14 1WY

Approved by order of the board of trustees on 27 April 2023 and signed on its behalf by:



Trustee

N J KNIBBS  
CHAIRMAN.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CROFTLANDS COMMUNITY ASSOCIATION**

**Independent examiner's report to the trustees of Croftlands Community Association**

I report to the charity trustees on my examination of the accounts of Croftlands Community Association (the Trust) for the year ended 31 December 2022.

**Responsibilities and basis of report**

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

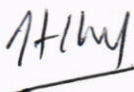
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Mr J F Hornby

J F Hornby & Co  
Chartered Accountants  
The Tower  
Daltongate Business Centre  
Daltongate  
Ulverston  
Cumbria  
LA12 7AJ

27 April 2023

**CROFTLANDS COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

		Unrestricted fund	Restricted funds	31.12.22 Total funds	31.12.21 Total funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donation and grants		2,752	3,500	6,252	9,050
<b>Charitable activities</b>					
Hall lettings		23,400	-	23,400	11,400
Investment income	2	285	-	285	60
<b>Total</b>		<u>26,437</u>	<u>3,500</u>	<u>29,937</u>	<u>20,510</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Hall lettings		22,466	4,548	27,014	11,583
Other		-	-	-	4,573
<b>Total</b>		<u>22,466</u>	<u>4,548</u>	<u>27,014</u>	<u>16,156</u>
<b>NET INCOME/(EXPENDITURE)</b>		3,971	(1,048)	2,923	4,354
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		49,377	28,415	77,792	73,438
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>53,348</u></u>	<u><u>27,367</u></u>	<u><u>80,715</u></u>	<u><u>77,792</u></u>

The notes form part of these financial statements

**CROFTLANDS COMMUNITY ASSOCIATION**

**BALANCE SHEET  
31 DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	4	1,212	26,867	28,079	29,232
<b>CURRENT ASSETS</b>					
Debtors	5	444	-	444	280
Cash at bank		52,584	500	53,084	48,677
		<u>53,028</u>	<u>500</u>	<u>53,528</u>	<u>48,957</u>
<b>CREDITORS</b>					
Amounts falling due within one year	6	(892)	-	(892)	(397)
<b>NET CURRENT ASSETS</b>		<u>52,136</u>	<u>500</u>	<u>52,636</u>	<u>48,560</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>53,348</u>	<u>27,367</u>	<u>80,715</u>	<u>77,792</u>
<b>NET ASSETS</b>		<u>53,348</u>	<u>27,367</u>	<u>80,715</u>	<u>77,792</u>
<b>FUNDS</b>	7				
Unrestricted funds				53,348	49,377
Restricted funds				27,367	28,415
<b>TOTAL FUNDS</b>				<u>80,715</u>	<u>77,792</u>

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

Trustee

The notes form part of these financial statements

# CROFTLANDS COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 20% on cost

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Deposit account interest	285	60
	<u>285</u>	<u>60</u>

**CROFTLANDS COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**4. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2022 and 31 December 2022	27,415	3,026	30,441
	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>			
At 1 January 2022	-	1,209	1,209
Charge for year	548	605	1,153
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2022	548	1,814	2,362
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>			
At 31 December 2022	26,867	1,212	28,079
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2021	27,415	1,817	29,232
	<u>          </u>	<u>          </u>	<u>          </u>

Deprecation of freehold property was introduced on 1st January 2022.

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22 £	31.12.21 £
Trade debtors	444	280
	<u>          </u>	<u>          </u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22 £	31.12.21 £
Trade creditors	15	75
Taxation and social security	(40)	22
Other creditors	917	300
	<u>          </u>	<u>          </u>
	892	397
	<u>          </u>	<u>          </u>

**CROFTLANDS COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**7. MOVEMENT IN FUNDS**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	49,377	3,971	53,348
<b>Restricted funds</b>			
Restricted	28,415	(1,048)	27,367
	<u>77,792</u>	<u>2,923</u>	<u>80,715</u>
<b>TOTAL FUNDS</b>			

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	26,437	(22,466)	3,971
<b>Restricted funds</b>			
Restricted	3,500	(4,548)	(1,048)
	<u>29,937</u>	<u>(27,014)</u>	<u>2,923</u>
<b>TOTAL FUNDS</b>			

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	46,023	3,354	49,377
<b>Restricted funds</b>			
Restricted	27,415	1,000	28,415
	<u>73,438</u>	<u>4,354</u>	<u>77,792</u>
<b>TOTAL FUNDS</b>			

**CROFTLANDS COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**7. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	19,510	(16,156)	3,354
<b>Restricted funds</b>			
Restricted	1,000	-	1,000
<b>TOTAL FUNDS</b>	<u>20,510</u>	<u>(16,156)</u>	<u>4,354</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	46,023	7,325	53,348
<b>Restricted funds</b>			
Restricted	27,415	(48)	27,367
<b>TOTAL FUNDS</b>	<u>73,438</u>	<u>7,277</u>	<u>80,715</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	45,947	(38,622)	7,325
<b>Restricted funds</b>			
Restricted	4,500	(4,548)	(48)
<b>TOTAL FUNDS</b>	<u>50,447</u>	<u>(43,170)</u>	<u>7,277</u>

**CROFTLANDS COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**CROFTLANDS COMMUNITY ASSOCIATION**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	31.12.22 £	31.12.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donation and grants</b>		
Donations and grants	6,252	9,050
<b>Investment income</b>		
Deposit account interest	285	60
<b>Charitable activities</b>		
Hall lettings	23,400	11,400
<b>Total incoming resources</b>	<u>29,937</u>	<u>20,510</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Telephone	82	303
Repairs and renewals	9,089	3,363
Cleaning	3,959	1,827
Building overheads	1,804	3,063
Building services	3,537	1,442
Depreciation of tangible fixed assets	1,153	605
Loss on sale of tangible fixed assets	-	980
	<u>19,624</u>	<u>11,583</u>
<b>Support costs</b>		
<b>Management</b>		
Wages	5,663	2,986
<b>Governance costs</b>		
Wages	1,367	1,202
Accountancy and legal fees	360	385
	<u>1,727</u>	<u>1,587</u>
<b>Total resources expended</b>	<u>27,014</u>	<u>16,156</u>
<b>Net income</b>	<u><u>2,923</u></u>	<u><u>4,354</u></u>

This page does not form part of the statutory financial statements

