

Unaudited Financial Statements for the Year Ended 31 May 2022

for

Cinnamon Brow Community Association

Cinnamon Brow Community Association

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for the Year Ended 31 May 2022

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Cinnamon Brow Community Association

General Information
for the Year Ended 31 May 2022

CHAIRPERSON: P Holford

VICE CHAIRPERSON:

SECRETARY: L Massey

OTHER COMMITTEE MEMBERS: J Brogan
J Holford
B Collins
A Burton
E Collins
S Sanders

ADDRESS: 2 Perth Close
Cinnamon Brow
Warrington
WA2 0SF

ACCOUNTANTS: Anthony Gray & Co
Chartered Accountants
Smithy Cottage
28 Church Lane
Culcheth
Warrington
Cheshire
WA3 5DJ

Financial Statements

for the Year Ended 31 May 2022

Independent Examiners Report to the Trustees of

Cinnamon Brow Community Association

We report on the accounts of the Trust for the period from 1 June 2021 to 31 May 2022 which are set out on pages 3 to 5.

Respective Responsibilities of Trustees and Examiner

As the Charity's trustees you are responsible for the preparation of the accounts: you consider that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply. It is our responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, whether particular matters have come to our attention

Basis of Independent Examiners Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent Examiners Statement

In connection with our examination, no matter has come to our attention;

1. Which gives us reasonable cause to believe that in any material respect the requirements
 - To keep accounting records in accordance with Section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

2. In which in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Anthony Gray & Co
Chartered Accountants
Smithy Cottage
28 Church Lane
Culcheth
Warrington
Cheshire
WA3 5DJ

Date 28 July 2022

Cinnamon Brow Community Association

Profit and Loss Account
for the Year Ended 31 May 2022

		31.5.22		31.5.21	
		£	£	£	£
Income					
Grants and donations	Other	309			
	WBC	2,496			
	Awards for All	<u>9,950</u>			
		12,755		1,582	
Memberships		1,647		1,953	
Club surplus		<u>121,717</u>		<u>76,181</u>	
			136,119		79,716
Expenditure					
Hire of plant and machinery		4,454		4,388	
Rates and water		12,913		9,285	
Light and heat		10,393		10,408	
Repairs to property		39,860		15,247	
Telephone & Alarm		5,612		5,576	
Licences and insurance		2,875		3,289	
Household and cleaning		3,179		3,470	
Sundry expenses		<u>750</u>		<u>590</u>	
			<u>80,036</u>		<u>52,253</u>
			56,083		27,463
Depreciation					
Freehold property		4,257		4,385	
Fixtures and fittings		<u>2,179</u>		<u>2,104</u>	
			<u>6,436</u>		<u>6,489</u>
NET PROFIT			<u>49,647</u>		<u>20,974</u>

Cinnamon Brow Community Association

Balance Sheet

31 May 2022

	Notes	31.5.22 £	£	31.5.21 £	£
FIXED ASSETS					
Tangible assets	1		431,175		435,207
CURRENT ASSETS					
Club assets		40,686		29,361	
TSB 5968		102,501		60,147	
Cash in hand		<u>295</u>		<u>295</u>	
			<u>143,409</u>		<u>89,803</u>
NET ASSETS			<u><u>574,657</u></u>		<u><u>525,010</u></u>
FINANCED BY					
FUNDS					
Capital account	2		563,303		563,303
Current account	2		<u>11,354</u>		<u>(38,293)</u>
			<u><u>574,657</u></u>		<u><u>525,010</u></u>

Statement

These accounts have been presented to the trustees and agreed in general meeting

Signed

Name	Peter Holford	Date	28 July 2022
	On behalf of trustees		

Cinnamon Brow Community Association
Notes to the Financial Statements
for the Year Ended 31 May 2022

1. **TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 June 2021	528,475	50,520	578,995
Additions	-	2,403	2,403
At 31 May 2022	<u>528,475</u>	<u>52,923</u>	<u>581,398</u>
DEPRECIATION			
At 1 June 2021	99,580	44,208	143,788
Charge for year	<u>4,256</u>	<u>2,179</u>	<u>6,435</u>
At 31 May 2022	<u>103,836</u>	<u>46,387</u>	<u>150,223</u>
NET BOOK VALUE			
At 31 May 2022	<u>424,639</u>	<u>6,536</u>	<u>431,175</u>
At 31 May 2021	<u>428,895</u>	<u>6,312</u>	<u>435,207</u>

2. **2CAPITAL ACCOUNT AND CURRENT ACCOUNT**

	31.5.22 £	£	31.5.21 £	£
Capital account		563,303		563,303
Current account				
Brought forward	(38,293)		(59,267)	
Add				
Net profit	<u>49,647</u>		<u>20,974</u>	
		<u>11,354</u>		<u>(38,293)</u>
		<u>574,657</u>		<u>525,010</u>

Cinnamon Brow Community Association
The Farm Club

Trading and Profit and Loss Account
for the Year Ended 31 May 2022

	31.5.22		31.5.21	
	£	£	£	£
Income				
Takings	362,035		134,354	
Gaming machines	<u>81,711</u>		<u>21,876</u>	
		443,746		156,230
Cost of sales				
Opening stock	1,600		1,500	
Purchases	189,820		64,449	
Machine Expenses	41,223		11,341	
Prizes	<u>1,696</u>		<u>-</u>	
	234,339		77,290	
Closing stock	<u>(2,250)</u>		<u>(1,600)</u>	
		<u>232,089</u>		<u>75,690</u>
GROSS PROFIT		211,657		80,540
Other income				
Room hire	12,230		3,344	
Other income	30		337	
Covid 19 Support	4,791		51,024	
Deposit account interest	<u>37</u>		<u>69</u>	
		<u>17,088</u>		<u>54,774</u>
		228,745		135,314
Expenditure				
Wages	76,791		52,516	
Other wages	-		58	
Social security	1,790		1,332	
Other employee costs	2,420		1,532	
Employment allowance	(1,790)		(1,332)	
Post and stationery	21		-	
Advertising	78		62	
Office running expenses	1,831		-	
Sundry expenses	1,435		732	
Accountancy & book keeping	2,836		2,596	
Stocktaker	490		138	
Donations	1,333		-	
Pensions	505		406	
Entertainment	<u>16,215</u>		<u>-</u>	
		<u>103,955</u>		<u>58,040</u>
		124,790		77,274
Finance costs				
Bank charges	2,259		993	
Credit Card Machine	<u>739</u>		<u>-</u>	
		<u>2,998</u>		<u>993</u>
Carried forward		121,792		76,281

The Farm Club

Trading and Profit and Loss Account
for the Year Ended 31 May 2021

	31.5.22	31.5.21
	£	£
Brought forward	121,792	76,281
Depreciation		
Computer equipment	<u>75</u>	<u>100</u>
NET PROFIT	<u>121,717</u>	<u>76,181</u>

The Farm Club

Balance Sheet

31 May 2022

	Notes	31.5.22 £	£	31.5.21 £	£
FIXED ASSETS					
Tangible assets	1		225		300
CURRENT ASSETS					
Stocks		2,250		1,600	
TSB 3560		26,868		14,801	
Bank account no. 5		12,882		12,749	
Bank account no. 8		2,080		2,216	
Cash in hand		<u>5,271</u>		<u>6,994</u>	
		<u>49,351</u>		<u>38,360</u>	
CURRENT LIABILITIES					
VAT		1,252		4,332	
Machine games duty		1,375		-	
Trade creditors		4,500		-	
Employee bond		1,200		1,200	
Social security and other taxes		558		1,251	
Other creditors		40,687		29,362	
Accrued expenses		<u>4</u>		<u>2,515</u>	
		<u>49,576</u>		<u>38,660</u>	
			<u>(225)</u>		<u>(300)</u>
NET LIABILITIES			<u>-</u>		<u>-</u>
FINANCED BY					