

REGISTERED CHARITY NUMBER: 522982

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021
FOR
POTTERS GREEN COMMUNITY ASSOCIATION**

Luckmans Duckett Parker Limited
Chartered Accountants
Statutory Auditors
1110 Elliott Court
Herald Avenue
Coventry Business Park
Coventry
West Midlands
CV5 6UB

POTTERS GREEN COMMUNITY ASSOCIATION

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POTTERS GREEN COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES for the year ended 30 June 2021

The trustees present their report with the financial statements of the charity for the year ended 30 June 2021. 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 Association is established to promote the advancement of education and the provision of facilities in the interest of social welfare for recreation and leisure-time occupation, with the objective of improving conditions of life and the provision of a community centre to members of the local community.

We also aim to provide a safe environment for all of the local community when the facilities are used. This includes the running of the daily Playgroup / Nursery function, the Brownies, Irish Dancing for children (ageing from 3 years of age to young adults), the Tuesday club which is used for senior citizens, and other members of the local community that use the premises. All of the above activities are held in either the main function hall or the lounge and bar area. The main function hall is situated next to the fully refurbished lounge and bar area, and is separated by a small corridor.

The Association also supports various amateur sporting sections which enable people of all ages to develop physically, mentally and socially. These sections include Football teams, Crown Green Bowling Teams, Domino Teams, Darts Teams and a Snooker Team.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to the advancement of community development and amateur sports.

Significant activities

The key objectives for the year included:

Enhance the reputation of the Association and its facilities to attract children and ladies to join one or more of the sporting sections within the Association.

Complete the major refurbishment/extension of the games room in order primarily to improve the facilities for the members.

Increase the number of people to use the facilities available within or from the Association.

Support local and national charities by raising money from sponsored events and making donations to those charities.

Play our part in the life of our local community through our community access.

POTTERS GREEN COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES for the year ended 30 June 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The past twelve months have been tough for both the association and social club.

Our operating costs had to be addressed and changes made to the way we operate. This included staffing levels to both the association & Social Club, sections co-operation in room hires, changing our electricity provider.

A reminder to all sections that any room hire be it hall, games room or lounge must be paid for by the hour.

However, we do provide free Wi-Fi, Sky/BT sport and Saturday Sunday entertainment, which will continue. There is no charge for the use of the lounge games room should any of our members request a wake.

The committee have been in negotiations with Woodway Medical Centre re extending their premises. We have agreed to their proposals and plans have been submitted to the council for approval.

NHS England wants this project completed as soon as possible along with ourselves. We have requested the car park situation be addressed as part of the plans, along with new fencing which will give the medical centre and ourselves added security. Plans are to be made available to you once they have been passed.

I would also like to thank Jackie McGowan for temporally stepping into the Treasurer role from the 1st of July.

I would personally like to thank Jenny Corrigan, who for many years was involved with both the Bingo & Tuesday club sections has resigned her position due to ill-health. I'm sure we all wish Jenny well. Sarita Cooper will be taking on the task of Jenny's role.

Thanks to our trustees Phil Williams & Terry Liggins, their advice and guidance has been much appreciated.

Finally thank you to the members for your help, encouragement, and support throughout the past 12 months.

FINANCIAL REVIEW

Principal funding sources

The charity has two principal funding sources. The first is the occupation license paid by the Social Club to the charity and the second relates to the fees received for the running of the community play group.

Investment policy and objectives

Under the constitution of the association, the charity has the powers to make any investment, which the management committee see fit.

The management committee are aware of the major strategic, business and operational risks the charity faces and are establishing the systems to enable the necessary steps to be taken to lessen these risks.

Reserves policy

The reserves are being built up to cover the cost of the Fixed Assets of the Charity and to cover an intended working capital float of £25,000. Total reserves are £181,429 of which Fixed Assets are £164,692 the reserve will be built up over the next year few years to cover the Fixed Assets and the working capital float in full.

Results

The net incoming resources of the year amounted to £225,009 with £222,715 being used on unrestricted projects and the surplus of £2,294 being transferred to general reserves.

FUTURE PLANS

The trustees are continuing to improve the facilities at the Community Centre, and are looking at all viable options to do this.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable association governed by its own constitution adopted on 17th September 1962, as amended on 12th June 1988 and on 14th September 1988.

POTTERS GREEN COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES for the year ended 30 June 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Trustees are appointed or reappointed each year by the members of the Association at the Annual General Meeting held in September.

The Trustees are responsible for the overall management and control of Potters Green Community Association and meet approximately four times a year.

The Trustees give up their time freely to carry out their duties and these coincide with the principals of the Governing Objectives which are stated within the Constitution last updated on 14th September 1988.

There have been no changes of Trustees within the last financial year.

We as trustees have no planned changes to the governing objects, aims or objectives and have done our very best in supporting our charity philosophy.

We will continue to run the Community Centre in line with our documented Governing Objectives.

Organisational structure

The day to day running of the Association is delegated to the Management Committee who like the Trustees are appointed or reappointed each year by the members of the Association at the Annual General Meeting. The Management Committee meet once every fortnight.

The Management Committee give up their time freely to carry out their duties and these coincide with the principals of the Governing Objectives which are stated within the Constitution last updated on 14th September 1988.

All administration details on The Charity Commission Registration Website have been changed in line with present structure and management of The Community Association.

The Chairman oversees the recruitment of all staff who are associated with paid jobs at the Association.

Induction and training of new trustees

New Trustees will be given a copy of the Charity Commission's guide to public benefit and in particular the references to "The principles to public benefit" and "Meeting the public benefit requirement" as part of their induction.

Related parties

The charity has a sister organisation, Potters Green Social Club. This charity receives an occupation license from this organisation.

The charity does not have financial relationship with any of the Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
522982

Principal address
Wigston Road
Potters Green
Coventry
West Midlands
CV2 2QR

Trustees
T Liggins
P Williams

POTTERS GREEN COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES for the year ended 30 June 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Luckmans Duckett Parker Limited
Chartered Accountants
Statutory Auditors
1110 Elliott Court
Herald Avenue
Coventry Business Park
Coventry
West Midlands
CV5 6UB

Bankers

Santander
BBAM
Bridle Road
Bootle
Merseyside
G1R 0AA

Solicitors

Rotherham & Co
8-9 The Quadrant
Coventry

Management committee

Chairman - D M Prestwich
Secretary - P Brown

Other members

M K Prestwich
I Suddens

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

POTTERS GREEN COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES
for the year ended 30 June 2021

Approved by order of the board of trustees on 8TH FEBRUARY 2023 and signed on its behalf by:

P Williams
P Williams - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF POTTERS GREEN COMMUNITY ASSOCIATION

Opinion

We have audited the financial statements of Potters Green Community Association (the 'charity') for the year ended 30 June 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
POTTERS GREEN COMMUNITY ASSOCIATION**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF POTTERS GREEN COMMUNITY ASSOCIATION

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In identifying and assessing the risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- reference to past history and experience of the Entity,
- enquiry of management, including obtaining and reviewing supporting documentation concerning the Entity's procedures relating to:
 - identifying and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detection and response to risk of fraud and whether they were aware of any actual or suspected instances of fraud.
- assessment of the controls and processes that the Entity has in place to mitigate risk

Our assessments included the identification of the following potential areas for fraud:

- Management override of control;
- Revenue recognition.

We design audit procedures by tailored and directed testing to aid and support the level of determined level of risk. In response to the assessed risk we plan audit tests and procedures that target specific areas where misstatement may occur. These procedures and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

- We critically assessed the appropriateness and tested the application of the revenue and cost recognition policies
- We tested the appropriateness of accounting journals and other adjustments made in the preparation of the financial statements
- We reviewed the Entity's accounting policies for non-compliance with relevant standards.
- We made enquiries of management and reviewed correspondence with the relevant authorities to identify any irregularities or instances of non-compliance with laws and regulations

In performing an audit in accordance with UK GAAP, we exercise professional judgement and maintain professional scepticism throughout the audit process.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion or override of internal controls. There are inherent limitations in the audit procedures performed.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
POTTERS GREEN COMMUNITY ASSOCIATION**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Luckmans Duckett Parker Limited
Chartered Accountants
Statutory Auditors
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Date: 8TH FEBRUARY 2023

POTTERS GREEN COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 June 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		50,987	42,186
Charitable activities	3		
Play group		160,942	160,707
Community centre		233	6,643
Investment income	2	12,847	37,137
Total		<u>225,009</u>	<u>246,673</u>
EXPENDITURE ON			
Charitable activities			
Play group		178,967	199,025
Social club		30,615	39,100
Community centre		13,133	14,323
Total		<u>222,715</u>	<u>252,448</u>
NET INCOME/(EXPENDITURE)		2,294	(5,775)
RECONCILIATION OF FUNDS			
Total funds brought forward		179,135	184,910
TOTAL FUNDS CARRIED FORWARD		<u><u>181,429</u></u>	<u><u>179,135</u></u>


The notes form part of these financial statements

POTTERS GREEN COMMUNITY ASSOCIATION

BALANCE SHEET
30 June 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	7	164,692	185,892
CURRENT ASSETS			
Stocks	8	150	150
Debtors	9	12,885	3,609
Cash at bank		19,625	36,553
		<u>32,660</u>	<u>40,312</u>
CREDITORS			
Amounts falling due within one year	10	(15,923)	(47,069)
NET CURRENT ASSETS		<u>16,737</u>	<u>(6,757)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		181,429	179,135
NET ASSETS		<u>181,429</u>	<u>179,135</u>
FUNDS	11		
Unrestricted funds		181,429	179,135
TOTAL FUNDS		<u>181,429</u>	<u>179,135</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~8th FEBRUARY 2023~~ and were signed on its behalf by:


P Williams - Trustee

.....
T Liggins - Trustee



POTTERS GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 June 2021

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.

The financial statements have been prepared on a going concern basis. The charity relies on receiving payment for the occupation license from Potters Green Social Club to enable it to meet its cash requirements.

The Potters Green Social Club is relying on its trading performance to be able to make payment to this charity. The Trustees consider that the Potters Green Social Club will continue to improve its trading performance and that the cash needs of this charity can be met.

The trustees consider that the charity will continue as a going concern.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d).

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.

Allocation and apportionment of costs

Support costs are allocated to charitable activities on the basis of usage of hall space by the relevant charitable activity.

Tangible fixed assets

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

Short leasehold	- Unexpired Term of Lease
Improvements to property	- Unexpired Term of Lease
Plant and machinery	- 20% on reducing balance and 10% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

POTTERS GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 June 2021

1. ACCOUNTING POLICIES - continued

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	2021 £	2020 £
Occupation licence	<u>12,847</u>	<u>37,137</u>

Investment income is received in the form of an occupation licence from its sister organisation, Potters Green Social Club.

The occupation licence constitutes the net surplus realised by the Social Club each financial year, the Social Club pays this to the charity in return for provision of premises and all associated costs.

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021 £	2020 £
Playgroup income	Play group	160,942	160,707
Hall hire	Community centre	65	2,860
Snooker table	Community centre	18	601
Bingo	Community centre	-	534
Dance	Community centre	-	1,780
Entertainment	Community centre	150	868
		<u>161,175</u>	<u>167,350</u>

4. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Play group	18,919	1,487	20,406
Social club	28,385	2,230	30,615
Community centre	9,465	743	10,208
	<u>56,769</u>	<u>4,460</u>	<u>61,229</u>

POTTERS GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 June 2021

4. SUPPORT COSTS - continued

Activity	Basis of allocation
Management	Support costs allocated one third to playgroup, half to social club, and one sixth to community activities.
Governance costs	Support costs allocated one third to playgroup, half to social club, and one sixth to community activities.

Support costs, included in the above, are as follows:

Management

	Play group	Social club	Community centre	2021 Total activities	2020 Total activities
	£	£	£	£	£
Rates and water	1,670	2,504	835	5,009	7,622
Insurance	3,456	5,185	1,729	10,370	9,481
Light and heat	3,775	5,665	1,889	11,329	21,086
Telephone	1,408	2,114	705	4,227	5,292
Cleaning	945	1,418	473	2,836	6,510
Repairs and renewals	140	210	70	420	1,931
HR support	480	720	240	1,440	1,200
Bank charges	(21)	(31)	(10)	(62)	509
Depreciation of tangible and heritage assets	7,066	10,600	3,534	21,200	21,209
	<u>18,919</u>	<u>28,385</u>	<u>9,465</u>	<u>56,769</u>	<u>74,840</u>

Governance costs

	Play group	Social club	Community centre	2021 Total activities	2020 Total activities
	£	£	£	£	£
Auditors' remuneration	1,000	1,500	500	3,000	3,000
Auditors' remuneration for non audit work	487	730	243	1,460	360
	<u>1,487</u>	<u>2,230</u>	<u>743</u>	<u>4,460</u>	<u>3,360</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2021 nor for the year ended 30 June 2020.

POTTERS GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 June 2021

6. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	144,324	144,230
Social security costs	4,980	6,669
Other pension costs	3,492	3,497
	<u>152,796</u>	<u>154,396</u>

The average monthly number of employees during the year was as follows:

	2021	2020
	11	11
Play group	<u>11</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

There were no high paid staff for the years ending 30 June 2021 and 30 June 2020.

7. TANGIBLE FIXED ASSETS

	Short leasehold £	Improvements to property £	Plant and machinery £	Totals £
COST				
At 1 July 2020 and 30 June 2021	<u>143,560</u>	<u>170,402</u>	<u>236,789</u>	<u>550,751</u>
DEPRECIATION				
At 1 July 2020	54,199	118,064	192,596	364,859
Charge for year	<u>2,175</u>	<u>14,506</u>	<u>4,519</u>	<u>21,200</u>
At 30 June 2021	<u>56,374</u>	<u>132,570</u>	<u>197,115</u>	<u>386,059</u>
NET BOOK VALUE				
At 30 June 2021	<u>87,186</u>	<u>37,832</u>	<u>39,674</u>	<u>164,692</u>
At 30 June 2020	<u>89,361</u>	<u>52,338</u>	<u>44,193</u>	<u>185,892</u>

8. STOCKS

	2021	2020
	£	£
Stocks	<u>150</u>	<u>150</u>

POTTERS GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 June 2021

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	666	3,609
Prepayments and accrued income	12,219	-
	<u>12,885</u>	<u>3,609</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	236	-
Social security and other taxes	170	5,323
Other creditors	8,517	33,690
Accruals and deferred income	7,000	8,056
	<u>15,923</u>	<u>47,069</u>

11. MOVEMENT IN FUNDS

	At 1.7.20	Net movement in funds	At 30.6.21
	£	£	£
Unrestricted funds			
General fund	179,135	2,294	181,429
	<u>179,135</u>	<u>2,294</u>	<u>181,429</u>
TOTAL FUNDS	<u>179,135</u>	<u>2,294</u>	<u>181,429</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	225,009	(222,715)	2,294
	<u>225,009</u>	<u>(222,715)</u>	<u>2,294</u>
TOTAL FUNDS	<u>225,009</u>	<u>(222,715)</u>	<u>2,294</u>

Comparatives for movement in funds

	At 1.7.19	Net movement in funds	At 30.6.20
	£	£	£
Unrestricted funds			
General fund	184,910	(5,775)	179,135
	<u>184,910</u>	<u>(5,775)</u>	<u>179,135</u>
TOTAL FUNDS	<u>184,910</u>	<u>(5,775)</u>	<u>179,135</u>

POTTERS GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 June 2021

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	246,673	(252,448)	(5,775)
TOTAL FUNDS	<u>246,673</u>	<u>(252,448)</u>	<u>(5,775)</u>

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

	At 1.7.19 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	184,910	(3,481)	181,429
TOTAL FUNDS	<u>184,910</u>	<u>(3,481)</u>	<u>181,429</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 £
Unrestricted funds			
General fund	471,682	(475,163)	(3,481)
TOTAL FUNDS	<u>471,682</u>	<u>(475,163)</u>	<u>(3,481)</u>

12. RELATED PARTY DISCLOSURES

The association has a sister organisation, Potters Green Social Club, which operates a licenced bar on the premises of Wigston Road, Potters Green, Coventry. All profits for this operation are paid over to the Association as an Occupation Licence. For the year to 30th June 2021, the occupation licence was £12,847 (2020: £37,137).

All transactions between the entities occur via a loan account. As at 30th June 2021, the amount due to the Social Club and included within creditors due within one year was £8,399 (2020: £33,390).

POTTERS GREEN COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 June 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	395
Grants	45,020	35,405
Subscriptions	5,967	6,386
	<hr/> 50,987	<hr/> 42,186
Investment income		
Occupation licence	12,847	37,137
Charitable activities		
Hall hire	65	2,860
Playgroup income	160,942	160,707
Snooker table	18	601
Bingo	-	534
Dance	-	1,780
Entertainment	150	868
	<hr/> 161,175	<hr/> 167,350
Total incoming resources	<hr/> 225,009	<hr/> 246,673
EXPENDITURE		
Charitable activities		
Wages	144,324	144,230
Social security	4,980	6,669
Pensions	3,492	3,497
Sundries	1,150	1,287
Activities	5,765	18,565
Entertainment expenses	1,775	-
	<hr/> 161,486	<hr/> 174,248
Support costs		
Management		
Rates and water	5,009	7,622
Insurance	10,370	9,481
Light and heat	11,329	21,086
Telephone	4,227	5,292
Cleaning	2,836	6,510
Repairs and renewals	420	1,931
HR support	1,440	1,200
Bank charges	(62)	509
Depreciation of tangible and heritage assets	<hr/> 21,200	<hr/> 21,209
	<hr/> 56,769	<hr/> 74,840

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POTTERS GREEN COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 June 2021

	2021 £	2020 £
Management		
Governance costs		
Auditors' remuneration	3,000	3,000
Auditors' remuneration for non audit work	1,460	360
	<u>4,460</u>	<u>3,360</u>
Total resources expended	<u>222,715</u>	<u>252,448</u>
Net income/(expenditure)	<u>2,294</u>	<u>(5,775)</u>

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