

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023  
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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for the year ended 30 June 2023**

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# **POTTERS GREEN COMMUNITY ASSOCIATION**

## **REPORT OF THE TRUSTEES for the year ended 30 June 2023**

The trustees present their report with the financial statements of the charity for the year ended 30 June 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 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.

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 2023**

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

The year ended 30 June 2023 saw a return to relative normality, after two extremely tough years for both the Association and Social club, with two lockdowns, furloughing staff, covid restrictions etc.

Our operating costs had to be addressed and changes made to the way we operate (In other words minimum spend), which have continued in to the current year.

Despite minimum spend, we have, with Jackie's help with our spend, managed to install new flooring in the games room, both corridors and refurbished the disabled toilet. and also managed to undertake some quite significant repairs and maintenance projects outside of the Community Centre and Social Club, to improve access and increase safety for all of our members.

We still also provide free Wi-Fi, Sky / BT sport and Saturday/Sunday entertainment, which will continue.

I'm extremely grateful to our finance manager Jackie McGowan for all her hard work for both the Community Association and the Social Club.

A big thank you to all of our members for their continued and increasing support.

Plans are now awaiting approval for the proposed Medical Centre, reconfigured car parking and revised access arrangements I have a copy of the plans if anyone wants to take a look.

Our lease ran out on the 23rd September 2023. We have been in negotiations with Coventry City Council since last May. Surveyors have been to the premises, measured up and viewed our floor plan.

My thanks also to Gordon and Vicki Wright, Martin Hayter and Kevin Pilgrim for all their hard work in maintaining our bowling green.

### **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 £134,231 of which Fixed Assets are £118,784 the reserve will be built up over the next few years to cover the Fixed Assets and the working capital float in full.

### **Results**

The net incoming resources of the year amounted to £290,572 with £329,442 being used on unrestricted projects and the deficit of £38,870 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 2023**

#### **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 2023

### 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

### 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.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
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 2023 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 2023 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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](http://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  
1110 Elliott Court  
Herald Avenue  
Coventry Business Park  
Coventry  
West Midlands  
CV5 6UB

Date: .....

POTTERS GREEN COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 30 June 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		8,815	4,254
<b>Charitable activities</b>	3		
Play group		165,516	156,100
Community centre		8,347	6,522
Investment income	2	107,894	80,297
<b>Total</b>		<u>290,572</u>	<u>247,173</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Play group		235,778	201,026
Social club		64,100	37,509
Community centre		29,564	16,966
<b>Total</b>		<u>329,442</u>	<u>255,501</u>
<b>NET INCOME/(EXPENDITURE)</b>		(38,870)	(8,328)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		173,101	181,429
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>134,231</u></u>	<u><u>173,101</u></u>

The notes form part of these financial statements

**POTTERS GREEN COMMUNITY ASSOCIATION**

**BALANCE SHEET**  
**30 June 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	118,784	146,681
<b>CURRENT ASSETS</b>			
Stocks	8	150	150
Debtors	9	-	20,946
Cash at bank and in hand		71,007	27,708
		<u>71,157</u>	<u>48,804</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(55,710)	(22,384)
		<u>15,447</u>	<u>26,420</u>
<b>NET CURRENT ASSETS</b>			
		<u>134,231</u>	<u>173,101</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>134,231</u>	<u>173,101</u>
<b>NET ASSETS</b>			
		<u>134,231</u>	<u>173,101</u>
<b>FUNDS</b>	11		
Unrestricted funds		134,231	173,101
<b>TOTAL FUNDS</b>		<u>134,231</u>	<u>173,101</u>

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

.....  
P Williams - Trustee

.....  
T Liggins - Trustee

The notes form part of these financial statements

# POTTERS GREEN COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 June 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.

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 2023

### 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

	2023	2022
	£	£
Occupation licence	<u>107,894</u>	<u>80,297</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

		2023	2022
	Activity	£	£
Playgroup income	Play group	165,516	156,100
Hall hire	Community centre	5,820	3,955
Snooker table	Community centre	744	329
Dance	Community centre	820	810
Entertainment	Community centre	963	1,428
		<u>173,863</u>	<u>162,622</u>

### 4. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Play group	38,703	4,023	42,726
Social club	58,064	6,036	64,100
Community centre	19,358	2,012	21,370
	<u>116,125</u>	<u>12,071</u>	<u>128,196</u>

# POTTERS GREEN COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 June 2023

### 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	2023 Total activities	2022 Total activities
	£	£	£	£	£
Rates and water	2,681	4,022	1,341	8,044	10,115
Insurance	2,505	3,758	1,253	7,516	7,519
Light and heat	11,169	16,756	5,586	33,511	18,587
Telephone, broadband and bundled services	3,338	5,008	1,670	10,016	3,292
Postage and stationery	11	16	5	32	50
Cleaning	2,272	3,408	1,136	6,816	8,256
Repairs and renewals	5,873	8,809	2,937	17,619	1,033
HR support	448	673	224	1,345	1,752
Bank charges	298	446	149	893	746
Depreciation of tangible and heritage assets	10,108	15,168	5,057	30,333	20,667
	<u>38,703</u>	<u>58,064</u>	<u>19,358</u>	<u>116,125</u>	<u>72,017</u>

#### Governance costs

	Play group	Social club	Community centre	2023 Total activities	2022 Total activities
	£	£	£	£	£
Auditors' remuneration	2,743	4,116	1,372	8,231	2,500
Auditors' remuneration for non audit work	1,280	1,920	640	3,840	500
	<u>4,023</u>	<u>6,036</u>	<u>2,012</u>	<u>12,071</u>	<u>3,000</u>

### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

**POTTERS GREEN COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 30 June 2023**

**6. STAFF COSTS**

	2023 £	2022 £
Wages and salaries	167,756	153,959
Social security costs	4,211	3,577
Other pension costs	4,102	3,378
	<u>176,069</u>	<u>160,914</u>

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

	2023	2022
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 £
<b>COST</b>				
At 1 July 2022	143,560	172,132	237,714	553,406
Additions	<u>-</u>	<u>-</u>	<u>2,436</u>	<u>2,436</u>
At 30 June 2023	<u>143,560</u>	<u>172,132</u>	<u>240,150</u>	<u>555,842</u>
<b>DEPRECIATION</b>				
At 1 July 2022	57,725	147,653	201,347	406,725
Charge for year	<u>1,981</u>	<u>24,479</u>	<u>3,873</u>	<u>30,333</u>
At 30 June 2023	<u>59,706</u>	<u>172,132</u>	<u>205,220</u>	<u>437,058</u>
<b>NET BOOK VALUE</b>				
At 30 June 2023	<u>83,854</u>	<u>-</u>	<u>34,930</u>	<u>118,784</u>
At 30 June 2022	<u>85,835</u>	<u>24,479</u>	<u>36,367</u>	<u>146,681</u>

**8. STOCKS**

	2023 £	2022 £
Stocks	<u>150</u>	<u>150</u>



POTTERS GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 30 June 2023

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	-	20,946

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	28	835
Social security and other taxes	1,634	2,466
Other creditors	27,041	54
Accruals and deferred income	27,007	19,029
	<u>55,710</u>	<u>22,384</u>

11. MOVEMENT IN FUNDS

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
<b>Unrestricted funds</b>			
General fund	173,101	(38,870)	134,231
<b>TOTAL FUNDS</b>	<u>173,101</u>	<u>(38,870)</u>	<u>134,231</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	290,572	(329,442)	(38,870)
<b>TOTAL FUNDS</b>	<u>290,572</u>	<u>(329,442)</u>	<u>(38,870)</u>

Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
<b>Unrestricted funds</b>			
General fund	181,429	(8,328)	173,101
<b>TOTAL FUNDS</b>	<u>181,429</u>	<u>(8,328)</u>	<u>173,101</u>

# POTTERS GREEN COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 June 2023

### 11. 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	247,173	(255,501)	(8,328)
<b>TOTAL FUNDS</b>	<u>247,173</u>	<u>(255,501)</u>	<u>(8,328)</u>

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

	At 1.7.21 £	Net movement in funds £	At 30.6.23 £
<b>Unrestricted funds</b>			
General fund	181,429	(47,198)	134,231
<b>TOTAL FUNDS</b>	<u>181,429</u>	<u>(47,198)</u>	<u>134,231</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	537,745	(584,943)	(47,198)
<b>TOTAL FUNDS</b>	<u>537,745</u>	<u>(584,943)</u>	<u>(47,198)</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 2023, the occupation licence was £107,894 (2022: £80,297).

All transactions between the entities occur via a loan account. As at 30th June 2023, the amount due to (2022: from) the Social Club and included within creditors (2022: debtors) due within one year was £26,758 (2022: £20,946).

**POTTERS GREEN COMMUNITY ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 30 June 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	90	483
Subscriptions	8,725	3,771
	<hr/> 8,815	<hr/> 4,254
<b>Investment income</b>		
Occupation licence	107,894	80,297
<b>Charitable activities</b>		
Hall hire	5,820	3,955
Playgroup income	165,516	156,100
Snooker table	744	329
Dance	820	810
Entertainment	963	1,428
	<hr/> 173,863	<hr/> 162,622
<b>Total incoming resources</b>	290,572	247,173
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	167,756	153,959
Social security	4,211	3,577
Pensions	4,102	3,378
Sundries	1,173	801
Activities	16,983	15,106
Entertainment expenses	7,021	3,663
	<hr/> 201,246	<hr/> 180,484
<b>Support costs</b>		
<b>Management</b>		
Rates and water	8,044	10,115
Insurance	7,516	7,519
Light and heat	33,511	18,587
Telephone, broadband and bundled services	10,016	3,292
Postage and stationery	32	50
Cleaning	6,816	8,256
Repairs and renewals	17,619	1,033
HR support	1,345	1,752
Bank charges	893	746
Depreciation of tangible and heritage assets	30,333	20,667
	<hr/> 116,125	<hr/> 72,017

This page does not form part of the statutory financial statements

POTTERS GREEN COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 30 June 2023

	2023 £	2022 £
<b>Management</b>		
<b>Governance costs</b>		
Auditors' remuneration	8,231	2,500
Auditors' remuneration for non audit work	3,840	500
	<u>12,071</u>	<u>3,000</u>
Total resources expended	<u>329,442</u>	<u>255,501</u>
<b>Net expenditure</b>	<u>(38,870)</u>	<u>(8,328)</u>

This page does not form part of the statutory financial statements