

# LIDEN COMMUNITY COUNCIL

England & Wales · Charity number 800155

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1988-10-12

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

## Contact

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**Address** Barrington Close  
Liden  
Swindon  
Wiltshire  
SN3 6HF

**Phone** 01793487740

**Email** [LIDENCOMMUNITYCENTRE@GMAIL.COM](mailto:LIDENCOMMUNITYCENTRE@GMAIL.COM)

**Website** [www.liden-cc.org.uk](http://www.liden-cc.org.uk)

## Activities

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**Objects:** (A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF LIDEN AND THE NEIGHBOURHOOD WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OF OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHOITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND ADVANCE EDUCATION, LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS. (B) TO ESTABLISH OR TO SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE.

**Activities:** To promote the benefit of the inhabitants of Liden and the neighbourhood in a common effort to promote facilities in the interest of education, leisure time occupation with the object of improving of life of the said inhabitants - to establish or to secure the establishment of a community centre.

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

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- **Area of benefit:** LIDEN AND THE NEIGHBOURHOOD
- Swindon

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£22,200	£38,885	-	-
2024-03-31	£22,885	£37,060	-	-
2023-03-31	£36,692	£32,943	-	-
2022-03-31	£31,703	£27,545	-	-
2021-03-31	£19,443	£22,557	-	-

## Trustees

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Name	Role	Appointed
Brain Long		2026-04-07
Tracey Pitcher		2018-12-12

**LIDEN COMMUNITY COUNCIL**

England & Wales - Charity number 800155

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# Accounts

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Charity registration number: 800155

# Liden Community Council

Annual Report and Financial Statements

for the Year Ended 31 March 2024

## **Liden Community Council**

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## **Liden Community Council**

### **Reference and Administrative Details**

<b>Trustees</b>	Mr P Newman Miss T L Pitcher
<b>Charity Registration Number</b>	800155
<b>Principal Office</b>	26 Barington Close Liden Swindon Wiltshire
<b>Independent Examiner</b>	Mrs L Hobbs FCCA UHY Ross Brooke - Chartered Accountants 16 Dorcan Business Village Murdock Road, Dorcan Swindon Wiltshire SN3 5HY

## **Liden Community Council**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

#### **Structure, governance and management**

The charity was established by a governing document: Constitution dated 14 July 1987, and it is a Registered Charity No.800155.

The charity is administered by three trustees.

The charity has control over who holds the shares in 'Liden Community Centre Bar Limited' which is considered to be a trading subsidiary of the charity.

There are monthly meetings of the trustees, the Directors of the trading subsidiary, representatives of user groups and of members of the community centre.

Trustees are recruited by an open invitation for volunteers.

#### **Objectives and activities**

##### *Objects and aims*

The objectives of the charity are:

To promote the benefit of the inhabitants of Liden and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating with local authorities, voluntary organisations and the inhabitants in a common effort to promote facilities in the interests of education, leisure time occupation with the object of improving the conditions of life of the said inhabitants.

To establish or to secure the establishment of a community centre.

##### *Objectives, strategies and activities*

There are rooms and facilities available for hire by any individual or organisation, and it is intended that the scale of charges be sufficient to generate enough income to meet expenditure incurred in providing facilities.

A trading subsidiary has been established to provide licensed bar facilities. In addition to rent being received the bar profits are donated to the charity in accordance with the company's memorandum and articles.

##### *Public benefit*

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

**Liden Community Council**  
**Trustees' Report (continued)**

**Achievements and performance**

The charity continued its objectives of operating the Community Centre for the local community.

These include the operation of the bar facilities through the trading subsidiary and activities available to the local community through the letting of rooms to local community groups and activity providers.

There is a small increase of £972 received from letting of facilities. There are profits of £12,443 to be donated from the trading subsidiary for the year.

**Financial review**

The attached financial statements show the state of finances which the trustees consider to be sound.

The trading subsidiary will donate its profits for the year of £12,443 and amounts due from the subsidiary at the end of the financial period, including that donation, amounted to £8,612.

***Policy on reserves***

The trustees consider that reserves in the region of £10,000 are required as working capital to fund activities of the charity and its trading subsidiary. The trustees are actively now looking at ways to increase the reserves to this level.

**Financial instruments**

***Credit risk***

The Charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The Charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The annual report was approved by the trustees of the charity on 31/12/24 and signed on its behalf by:



.....  
Mr P Newman  
Trustee

**Independent Examiner**

Mrs L Hobbs FCCA has been re-appointed as independent examiner for the ensuing year.

## Liden Community Council

### Statement of Trustees' Responsibilities

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

The law applicable to charities 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 31/12/24 and signed on its behalf by:



.....  
Mr P Newman  
Trustee

## Liden Community Council

### Independent Examiner's Report to the trustees of Liden Community Council

I report to the trustees on my examination of the accounts of Liden Community Council for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the charity trustees of Liden Community Council 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 Liden Community Council's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

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

1. accounting records were not kept in respect of Liden Community Council 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 accounting 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.

  
.....  
Mrs L Hobbs FCCA

UHY Ross Brooke - Chartered Accountants  
16 Dorcan Business Village  
Murdock Road, Dorcan  
Swindon  
Wiltshire  
SN3 5HY

Date: 21/12/24

## Liden Community Council

### Statement of Financial Activities for the Year Ended 31 March 2024


	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Charitable activities		10,442	10,442
Investment income	3	<u>12,443</u>	<u>12,443</u>
Total Income		<u>22,885</u>	<u>22,885</u>
<b>Expenditure on:</b>			
Raising funds		(36,851)	(36,851)
Charitable activities		<u>(209)</u>	<u>(209)</u>
Total Expenditure		<u>(37,060)</u>	<u>(37,060)</u>
Net movement in funds		(14,175)	(14,175)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>16,894</u>	<u>16,894</u>
Total funds carried forward	10	<u>2,719</u>	<u>2,719</u>
	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Charitable activities		9,470	9,470
Investment income	3	<u>27,222</u>	<u>27,222</u>
Total Income		<u>36,692</u>	<u>36,692</u>
<b>Expenditure on:</b>			
Raising funds		(32,812)	(32,812)
Charitable activities		<u>(131)</u>	<u>(131)</u>
Total Expenditure		<u>(32,943)</u>	<u>(32,943)</u>
Net movement in funds		3,749	3,749
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>13,145</u>	<u>13,145</u>
Total funds carried forward	10	<u>16,894</u>	<u>16,894</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2023 is shown in note 10.

**Liden Community Council**  
**(Registration number: 800155)**  
**Balance Sheet as at 31 March 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	6	631	841
<b>Current assets</b>			
Debtors	7	9,553	11,879
Cash at bank and in hand	8	<u>1,098</u>	<u>9,739</u>
		10,651	21,618
<b>Creditors: Amounts falling due within one year</b>	9	<u>(8,563)</u>	<u>(5,565)</u>
<b>Net current assets</b>		<u>2,088</u>	<u>16,053</u>
<b>Net assets</b>		<u>2,719</u>	<u>16,894</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>2,719</u>	<u>16,894</u>
<b>Total funds</b>	10	<u>2,719</u>	<u>16,894</u>

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on ~~31.12.24~~ and signed on their behalf by:

  
 .....  
 Mr P Newman  
 Trustee

.....  
 Miss T L Pitcher  
 Trustee

## Liden Community Council

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 1 Accounting policies

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Liden Community Council meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

###### *Investment income*

Distributions due from the trading subsidiary are recognisable, in accordance with their Memorandum and Articles, in the financial period profit to be donated arose.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### *Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

##### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

##### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

## Liden Community Council

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

All fixed assets are initially recorded at cost.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Equipment	20% straight line basis

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## **Liden Community Council**

### **Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)**

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

#### **Pensions and other post retirement obligations**

The company operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### **Financial instruments**

##### *Classification*

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

## Liden Community Council

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

#### *Investments*

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

## 2 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
	10,442	10,442
<b>Total for 2024</b>	<u>10,442</u>	<u>10,442</u>
<b>Total for 2023</b>	<u>9,470</u>	<u>9,470</u>

## Liden Community Council

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 3 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations of profits due from Liden Community Centre Bar Limited	12,443	12,443
<b>Total for 2024</b>	12,443	12,443
<b>Total for 2023</b>	27,222	27,222

#### 4 Staff costs

The aggregate payroll costs were as follows:

	<b>2024 £</b>	<b>2023 £</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	13,195	12,030

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2024 No</b>	<b>2023 No</b>
Cleaner and caretaker	1	1

No employee received remuneration of more than £60,000 during the year.

Trustees received no remuneration and were not reimbursed for expenses.

#### 5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Liden Community Council

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 6 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 April 2023	6,417	6,417
At 31 March 2024	<u>6,417</u>	<u>6,417</u>
<b>Depreciation</b>		
At 1 April 2023	5,576	5,576
Charge for the year	<u>210</u>	<u>210</u>
At 31 March 2024	<u>5,786</u>	<u>5,786</u>
<b>Net book value</b>		
At 31 March 2024	<u>631</u>	<u>631</u>
At 31 March 2023	<u>841</u>	<u>841</u>

#### 7 Debtors

	2024 £	2023 £
Trade debtors	541	661
Due from group undertakings	8,612	10,840
Prepayments	<u>400</u>	<u>378</u>
	<u>9,553</u>	<u>11,879</u>

#### 8 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>1,098</u>	<u>9,739</u>

#### 9 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	2,996	2,543
Other taxation and social security	215	-
Other creditors	3,497	1,167
Accruals	<u>1,855</u>	<u>1,855</u>
	<u>8,563</u>	<u>5,565</u>

**Liden Community Council**

**Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)**

**10 Funds**

**Unrestricted funds**

			<b>Balance at 1 April 2023 £</b>	<b>Balance at 31 March 2024 £</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General			<u>(10,328)</u>	<u>(10,328)</u>
	<b>Balance at 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2023 £</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General	<u>13,145</u>	<u>9,470</u>	<u>(32,943)</u>	<u>(10,328)</u>

## Liden Community Council

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 11 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	631	631
Current assets	10,651	10,651
Current liabilities	(8,563)	(8,563)
Total net assets	<u>2,719</u>	<u>2,719</u>

	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	841	841
Current assets	21,618	21,618
Current liabilities	(5,565)	(5,565)
Total net assets	<u>16,894</u>	<u>16,894</u>

#### 12 Related party transactions

During the year the charity made the following related party transactions:

##### **Liden Community Centre Bar Limited** (A trading subsidiary of the company)

##### Summary of results

Turnover: £247,445 (2023 £215,477)

Gross assets: £27,023 (2023 £23,442)

Liabilities (excluding amounts due to charity): £21,406 (2023 £12,964)

Profits to be donated by the subsidiary are as follows:-

2024 £12,443 (2023 £12,013)

At the balance sheet date the amount due from Liden Community Centre Bar Limited was £8,612 (2023 - £10,840).

##### **The trustees**

Trustees' salaries £nil (2022 £nil)

Trustees' benefits £nil (2022 £nil)

Trustees' expenses £nil (2022 £nil).

At the balance sheet date the amount due to/from The trustees was £Nil (2023 - £Nil).

## Liden Community Council

### Statement of Financial Activities by fund for the Year Ended 31 March 2024

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
<b>Income and Endowments from:</b>		
Charitable activities	10,442	9,470
Investment income	12,443	27,222
Total income	<u>22,885</u>	<u>36,692</u>
<b>Expenditure on:</b>		
Raising funds	(36,851)	(32,812)
Charitable activities	(209)	(131)
Total expenditure	<u>(37,060)</u>	<u>(32,943)</u>
Net (expenditure)/income	<u>(14,175)</u>	<u>3,749</u>
Net movement in funds	(14,175)	3,749
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>16,894</u>	<u>13,145</u>
Total funds carried forward	<u>2,719</u>	<u>16,894</u>

This page does not form part of the statutory financial statements.

## Liden Community Council

### Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>		
Charitable activities (analysed below)	10,442	9,470
Investment income (analysed below)	12,443	27,222
Total income	<u>22,885</u>	<u>36,692</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(36,851)	(32,812)
Charitable activities (analysed below)	(209)	(131)
Total expenditure	<u>(37,060)</u>	<u>(32,943)</u>
Net (expenditure)/income	<u>(14,175)</u>	<u>3,749</u>
Net movement in funds	(14,175)	3,749
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>16,894</u>	<u>13,145</u>
Total funds carried forward	<u><u>2,719</u></u>	<u><u>16,894</u></u>

This page does not form part of the statutory financial statements.

## Liden Community Council

### Detailed Statement of Financial Activities for the Year Ended 31 March 2024 (continued)

	Total 2024 £	Total 2023 £
<i>Charitable activities</i>		
Facilities lettings	10,442	9,470
	<u>10,442</u>	<u>9,470</u>
<i>Investment income</i>		
Donation of profits due from Liden Community Centre Bar Limited	12,443	27,222
	<u>12,443</u>	<u>27,222</u>
<i>Raising funds</i>		
Wages and salaries	(13,195)	(12,030)
Staff NIC	(566)	(422)
Staff pensions	(209)	(174)
Rates and water	(3,513)	(301)
Light, heat and power	(13,197)	(12,926)
Insurance	(686)	(630)
Repairs and maintenance	(433)	(865)
Cleaning	(3,316)	(3,228)
Office expenses	(32)	(389)
Trade subscriptions	(90)	(159)
Accountancy fees	(1,614)	(1,688)
	<u>(36,851)</u>	<u>(32,812)</u>
<i>Charitable activities</i>		
Depreciation of office equipment	(209)	(131)
	<u>(209)</u>	<u>(131)</u>

This page does not form part of the statutory financial statements.

**LIDEN COMMUNITY COUNCIL**

England & Wales - Charity number 800155

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# Accounts

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Charity registration number: 800155

# Liden Community Council

Annual Report and Financial Statements

for the Year Ended 31 March 2022

## **Liden Community Council**

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## **Liden Community Council**

### **Reference and Administrative Details**

<b>Trustees</b>	Mr P Newman Mrs L J Newman Miss T L Pitcher
<b>Charity Registration Number</b>	800155
<b>Principal Office</b>	26 Barington Close Liden Swindon Wiltshire
<b>Independent Examiner</b>	Mrs L Hobbs FCCA UHY Ross Brooke - Chartered Accountants 16 Dorcan Business Village Murdock Road, Dorcan Swindon Wiltshire SN3 5HY

# **Liden Community Council**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

### **Structure, governance and management**

The charity was established by a governing document: Constitution dated 14 July 1987, and it is a Registered Charity No.800155.

The charity is administered by three trustees.

The charity has control over who holds the shares in 'Liden Community Centre Bar Limited' which is considered to be a trading subsidiary of the charity.

There are monthly meetings of the trustees, the Directors of the trading subsidiary, representatives of user groups and of members of the community centre.

Trustees are recruited by an open invitation for volunteers.

### **Objectives and activities**

#### ***Objects and aims***

The objectives of the charity are:

To promote the benefit of the inhabitants of Liden and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating with local authorities, voluntary organisations and the inhabitants in a common effort to promote facilities in the interests of education, leisure time occupation with the object of improving the conditions of life of the said inhabitants.

To establish or to secure the establishment of a community centre.

#### ***Objectives, strategies and activities***

There are rooms and facilities available for hire by any individual or organisation, and it is intended that the scale of charges be sufficient to generate enough income to meet expenditure incurred in providing facilities.

A trading subsidiary has been established to provide licensed bar facilities. In addition to rent being received the bar profits are donated to the charity in accordance with the company's memorandum and articles.

#### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

**Liden Community Council**  
**Trustees' Report (continued)**

**Achievements and performance**

The charity continued its objectives of operating the Community Centre for the local community as far as the restrictions imposed due to the Covid 19 pandemic allowed. The restrictions were lifted during the year and the charity was able to provide a more normal service to the community.

These include the operation of the bar facilities through the trading subsidiary and activities available to the local community through the letting of rooms to local community groups and activity providers. These lettings were severely curtailed in the previous year due to the closure of the community centre but were able to re-commence as restrictions were eased in this period.

**Financial review**

The attached financial statements show the state of finances which the trustees consider to be sound.

The centre was able to let out its facilities during the year and was in receipt of a number of government grants that were made available as support during the pandemic.

The trading subsidiary will donate its profits for the year of £15,539 and amounts due from the subsidiary at the end of the financial period, excluding that donation, amounted to £15,028.

***Policy on reserves***

The trustees consider that reserves in the region of £10,000 to £30,000 are required as working capital to fund activities of the charity and its trading subsidiary.

**Financial instruments**

***Credit risk***

The Charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The Charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

  
.....

Mr P Newman  
Trustee

**Independent Examiner**

Mrs L Hobbs FCCA has been re-appointed as independent examiner for the ensuing year.

## Liden Community Council

### Statement of Trustees' Responsibilities

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

The law applicable to charities 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 28/12/22 and signed on its behalf by:



.....  
Mr P Newman  
Trustee

## Liden Community Council

### Independent Examiner's Report to the trustees of Liden Community Council

I report to the trustees on my examination of the accounts of Liden Community Council for the year ended 31 March 2022.

#### Responsibilities and basis of report

As the charity trustees of Liden Community Council 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 Liden Community Council's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

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

1. accounting records were not kept in respect of Liden Community Council 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 accounting 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.

.....  
Mrs L Hobbs FCCA

UHY Ross Brooke - Chartered Accountants  
16 Dorcan Business Village  
Murdock Road, Dorcan  
Swindon  
Wiltshire  
SN3 5HY

Date:.....

## Liden Community Council

### Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Total 2022 £
<b>Income and Endowments from:</b>			
Donations and legacies		25,608	25,608
Charitable activities		<u>6,095</u>	<u>6,095</u>
Total Income		<u>31,703</u>	<u>31,703</u>
<b>Expenditure on:</b>			
Raising funds		(27,491)	(27,491)
Charitable activities		<u>(54)</u>	<u>(54)</u>
Total Expenditure		<u>(27,545)</u>	<u>(27,545)</u>
Net movement in funds		4,158	4,158
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>8,987</u>	<u>8,987</u>
Total funds carried forward	9	<u>13,145</u>	<u>13,145</u>
		Unrestricted funds £	Total 2021 £
<b>Income and Endowments from:</b>			
Donations and legacies		19,451	19,451
Charitable activities		<u>(8)</u>	<u>(8)</u>
Total Income		<u>19,443</u>	<u>19,443</u>
<b>Expenditure on:</b>			
Raising funds		(22,530)	(22,530)
Charitable activities		<u>(27)</u>	<u>(27)</u>
Total Expenditure		<u>(22,557)</u>	<u>(22,557)</u>
Net movement in funds		(3,114)	(3,114)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>12,101</u>	<u>12,101</u>
Total funds carried forward	9	<u>8,987</u>	<u>8,987</u>


All of the charity's activities derive from continuing operations during the above two periods.

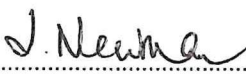
The funds breakdown for 2021 is shown in note 9.

**Liden Community Council**  
**(Registration number: 800155)**  
**Balance Sheet as at 31 March 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	5	198	252
<b>Current assets</b>			
Debtors	6	16,104	5,398
Cash at bank and in hand	7	<u>1,850</u>	<u>6,739</u>
		17,954	12,137
<b>Creditors: Amounts falling due within one year</b>	8	<u>(5,007)</u>	<u>(3,402)</u>
<b>Net current assets</b>		<u>12,947</u>	<u>8,735</u>
<b>Net assets</b>		<u>13,145</u>	<u>8,987</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>13,145</u>	<u>8,987</u>
<b>Total funds</b>	9	<u>13,145</u>	<u>8,987</u>

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

  
 .....  
 Mr P Newman  
 Trustee

  
 .....  
 Mrs L J Newman  
 Trustee

# Liden Community Council

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 1 Accounting policies

#### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

Liden Community Council meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **Investment income**

Distributions due from the trading subsidiary are recognisable, in accordance with their Memorandum and Articles, in the financial period profit to be donated arose.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

## Liden Community Council

### Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

All fixed assets are initially recorded at cost.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Equipment	20% straight line basis

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## Liden Community Council

### Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

#### **Trade creditors**

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

#### **Pensions and other post retirement obligations**

The company operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### **Financial instruments**

##### *Classification*

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

## Liden Community Council

### Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

#### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

#### *Investments*

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

## 2 Income from charitable activities

	Unrestricted funds General £	Total funds £
	6,095	6,095
<b>Total for 2022</b>	6,095	6,095
<b>Total for 2021</b>	(8)	(8)
		<b>Total 2022 £</b>

## 3 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
<b>Staff costs during the year were:</b>		
Wages and salaries	11,397	10,771

## Liden Community Council

### Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2022</b>	<b>2021</b>
	<b>No</b>	<b>No</b>
Cleaner and caretaker	1	1

Contributions to the employee pension schemes for the year totalled £155 (2021 - £139).

No employee received remuneration of more than £60,000 during the year.

Trustees received no remuneration and were not reimbursed for expenses.

#### 4 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 5 Tangible fixed assets

	<b>Furniture and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 April 2021	5,643	5,643
At 31 March 2022	5,643	5,643
<b>Depreciation</b>		
At 1 April 2021	5,391	5,391
Charge for the year	54	54
At 31 March 2022	5,445	5,445
<b>Net book value</b>		
At 31 March 2022	198	198
At 31 March 2021	252	252

#### 6 Debtors

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	716	-
Due from group undertakings	15,028	5,055
Prepayments	360	343
	16,104	5,398

## Liden Community Council

### Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

#### 7 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>1,850</u>	<u>6,739</u>

#### 8 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	2,875	1,957
Other taxation and social security	143	-
Other creditors	449	181
Accruals	<u>1,540</u>	<u>1,264</u>
	<u>5,007</u>	<u>3,402</u>

#### 9 Funds

##### Unrestricted funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
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##### Unrestricted funds

##### *General*

General	<u>8,987</u>	<u>31,703</u>	<u>(27,433)</u>	<u>13,257</u>
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	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
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##### Unrestricted funds

##### *General*

General	<u>12,101</u>	<u>19,443</u>	<u>(22,557)</u>	<u>8,987</u>
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## Liden Community Council

### Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

#### 10 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets	198	198
Current assets	17,954	17,954
Current liabilities	(5,007)	(5,007)
Total net assets	<u>13,145</u>	<u>13,145</u>

	Unrestricted funds General £	Total funds at 31 March 2021 £
Tangible fixed assets	252	252
Current assets	12,137	12,137
Current liabilities	(3,402)	(3,402)
Total net assets	<u>8,987</u>	<u>8,987</u>

#### 11 Related party transactions

During the year the charity made the following related party transactions:

##### **Liden Community Centre Bar Limited**

(A trading subsidiary of the company)

##### Summary of results

Turnover: £162,623 (2021 £44,756)

Gross assets: £45,656 (2021 £7,935)

Liabilities (excluding amounts due to charity): £30,445 (2021 £16,701)

Profits to be donated by the subsidiary are as follows:-

2022 £23,977 (2021 £nil)

However there was a loss of £8,768 in the accounts of Liden Community Centre Bar Limited for the year ended 31 March 2021 which were offset against profits of the bar in the current year, reducing the donation to £15,209.

. At the balance sheet date the amount due from Liden Community Centre Bar Limited was £15,028 (2021 - £5,055).

##### **The trustees**

Trustees' salaries £nil (2021 £nil)

Trustees' benefits £nil (2021 £nil)

Trustees' expenses £nil (2021 £nil).

. At the balance sheet date the amount due to/from The trustees was £Nil (2021 - £Nil).

## Liden Community Council

### Statement of Financial Activities by fund for the Year Ended 31 March 2022

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
<b>Income and Endowments from:</b>		
Donations and legacies	25,608	19,451
Charitable activities	<u>6,095</u>	<u>(8)</u>
Total income	<u>31,703</u>	<u>19,443</u>
<b>Expenditure on:</b>		
Raising funds	(27,491)	(22,530)
Charitable activities	<u>(54)</u>	<u>(27)</u>
Total expenditure	<u>(27,545)</u>	<u>(22,557)</u>
Net income/(expenditure)	<u>4,158</u>	<u>(3,114)</u>
Net movement in funds	4,158	(3,114)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>8,987</u>	<u>12,101</u>
Total funds carried forward	<u><u>13,145</u></u>	<u><u>8,987</u></u>

## Liden Community Council

### Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	25,608	19,451
Charitable activities (analysed below)	<u>6,095</u>	<u>(8)</u>
Total income	<u>31,703</u>	<u>19,443</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(27,491)	(22,530)
Charitable activities (analysed below)	<u>(54)</u>	<u>(27)</u>
Total expenditure	<u>(27,545)</u>	<u>(22,557)</u>
Net income/(expenditure)	<u>4,158</u>	<u>(3,114)</u>
Net movement in funds	4,158	(3,114)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>8,987</u>	<u>12,101</u>
Total funds carried forward	<u><u>13,145</u></u>	<u><u>8,987</u></u>

## Liden Community Council

### Detailed Statement of Financial Activities for the Year Ended 31 March 2022 (continued)

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
UK Government grants	25,608	19,451
	<u>25,608</u>	<u>19,451</u>
<i>Charitable activities</i>		
Facilities lettings	6,095	(8)
	<u>6,095</u>	<u>(8)</u>
<i>Raising funds</i>		
Wages and salaries	(11,397)	(10,771)
Staff NIC	(352)	(285)
Staff pensions	(155)	(139)
Rates and water	528	(86)
Light, heat and power	(9,466)	(6,420)
Insurance	(600)	(572)
Repairs and maintenance	(515)	(307)
General maintenance	-	(3)
Telephone and fax	-	(225)
Cleaning	(2,973)	(1,643)
Office expenses	(20)	(157)
Trade subscriptions	(159)	-
Accountancy fees	(2,382)	(1,922)
	<u>(27,491)</u>	<u>(22,530)</u>
<i>Charitable activities</i>		
Depreciation of office equipment	(54)	(27)
	<u>(54)</u>	<u>(27)</u>