

**Coniston Community Association**  
**Unaudited Financial Statements**  
**31 March 2019**

**ELLIOTT BUNKER LIMITED**

Chartered Accountants  
61 Macrae Road  
Ham Green  
Bristol  
BS20 0DD

# **Coniston Community Association**

## **Financial Statements**

**Year ended 31 March 2019**

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# Coniston Community Association

## Trustees' Annual Report

**Year ended 31 March 2019**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2019.

### Reference and administrative details

<b>Registered charity name</b>	Coniston Community Association	
<b>Charity registration number</b>	1036917	
<b>Principal office</b>	The Parade Coniston Road Patchway Bristol BS34 5LP	
<b>The trustees</b>	Mr E Bathe-Taylor Mrs C Broadbent (Retired 31 October 2018) Mr E Gordon Mr L Gray Mr M W Grotzke (Retired 31 October 2018) Mrs L M Hamid Mr C E Horton (Retired 31 October 2018) Mrs P A Morgan Mr S Scott Mr D Sully Mr K Walker Mrs W Williams Mrs S Williams	
<b>Independent examiner</b>	Mr P Cridland FCA 61 Macrae Road Ham Green Bristol BS20 0DD	

### Structure, governance and management

The Charity was registered with the Charity Commission in 1994 and it is governed by 8 elected Trustees. The Chairman is Lewis Gray and the other trustees are Lucy Hamid, Annette Morgan, Eric Gordon, David Sully, Edward Bathe-Taylor, Susan Williams and Winifred Williams. The trustees have undertaken external training covering all aspects of their work in managing the charity and the Community Association and meet monthly. There is a General Committee of all user groups and member organisations which may meet quarterly with the trustees to take into account any matters arising from the use of the building.

New trustees are appointed by the Board of Trustees and are found from the contacts and networks of existing trustees. When recruiting new trustees, the board looks for individuals with skills and experience which are of value to the Trust and which are not represented by existing trustees. New trustees are provided with a pack of information including recent accounts, a copy of the Trust Deed and information regarding finances, governance and charitable objectives including minutes of the previous trustees' meeting.

# Coniston Community Association

## Trustees' Annual Report *(continued)*

**Year ended 31 March 2019**

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### **Objectives and activities**

The aims of the charity are to promote the benefit of the inhabitants of Patchway and the neighbourhood without distinction of sex, sexual orientation, nationality, age, disability, race or of political, religious or other opinions to advance education and to provide facilities in the interests of social welfare for recreations and leisure-time occupation and to maintain and manage Coniston Community Centre in furtherance of these aims. The Association arranges a varied programme of events through working with other groups and organisations and publicises these on its website and through local posters and leaflets.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives.

### **Achievements and performance**

The Trustees employ a full-time manager to carry out the aims and objectives listed above and other sessional workers as well as caretaking and cleaning staff. The Trustees support and guide the manager and other staff in the performance of their duties and are always looking for new ways to provide a variety of activities which will attract more residents to use the Centre.

### **Financial review**

During this financial year, the Association has maintained tenancy of the offices on the second floor and gained more hirers for the community rooms on the first and ground floors. The rent is used to maintain the building and pay for the staff to operate it. This year the income and expenditure for the operation of the building is shown as unrestricted but income and expenditure which is exclusively for particular groups which are members of the Association are shown as restricted. This particularly relates to the Link Group which has raised considerable funds to operate its sessions but to a lesser extent for other small groups using the centre and part of the Association but funded separately. The funds carried forward at the end of the financial year not relating to other groups were £35,859 which is an improvement on the previous financial year.

### **Reserve policy**

The charity's free reserves are represented by the unrestricted funds not committed or invested in tangible fixed assets.

Given the nature of the Trust's funding being mainly by grants and investment income, the trustees believe that the Trust's free reserves should be around six months of the resources expended, which equates to approximately £38,000. At the year-end the Trust's free reserves were £35,648 being around £2,300 below target. The reserve position has improved significantly on the prior year where the shortfall was around £21,700.

The trustees' annual report was approved on 26 February 2020 and signed on behalf of the board of trustees by:

Mr L Gray (Chairman)  
Trustee

# Coniston Community Association

## Independent Examiner's Report to the Trustees of Coniston Community Association

**Year ended 31 March 2019**

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I report to the trustees on my examination of the financial statements of Coniston Community Association ('the charity') for the year ended 31 March 2019.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements 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 the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Mr P Cridland FCA  
Independent Examiner

61 Macrae Road  
Ham Green  
Bristol  
BS20 0DD

26 February 2020

# Coniston Community Association

## Statement of Financial Activities

Year ended 31 March 2019

		Unrestricted funds £	2019 Restricted funds £	Total funds £	2018 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	4	8,513	1,250	<b>9,763</b>	16,184
Other trading activities	5	672	16,652	<b>17,324</b>	14,097
Investment income	6	95,825	—	<b>95,825</b>	80,827
<b>Total income</b>		<u>105,010</u>	<u>17,902</u>	<u><b>122,912</b></u>	<u>111,108</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	85,624	17,373	<b>102,997</b>	100,329
<b>Total expenditure</b>		<u>85,624</u>	<u>17,373</u>	<u><b>102,997</b></u>	<u>100,329</u>
<b>Net income</b>		<u>19,386</u>	<u>529</u>	<u><b>19,915</b></u>	<u>10,779</u>
Transfers between funds		124	(124)	—	—
<b>Net movement in funds</b>		<u>19,510</u>	<u>405</u>	<u><b>19,915</b></u>	<u>10,779</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		16,349	402	<b>16,751</b>	5,972
<b>Total funds carried forward</b>		<u>35,859</u>	<u>807</u>	<u><b>36,666</b></u>	<u>16,751</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

# Coniston Community Association

## Statement of Financial Position

31 March 2019

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible fixed assets	13	211	263
<b>Current assets</b>			
Debtors	14	7,036	6,360
Cash at bank and in hand		32,599	11,382
		<u>39,635</u>	<u>17,742</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>3,180</u>	<u>1,254</u>
<b>Net current assets</b>		<u>36,455</u>	<u>16,488</u>
<b>Total assets less current liabilities</b>		<u>36,666</u>	<u>16,751</u>
<b>Net assets</b>		<u>36,666</u>	<u>16,751</u>
<b>Funds of the charity</b>			
Restricted funds		807	402
Unrestricted funds		<u>35,859</u>	<u>16,349</u>
<b>Total charity funds</b>	16	<u>36,666</u>	<u>16,751</u>

These financial statements were approved by the board of trustees and authorised for issue on 26 February 2020, and are signed on behalf of the board by:

Mr L Gray (Chairman)  
Trustee

# Coniston Community Association

## Notes to the Financial Statements

Year ended 31 March 2019

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Parade, Coniston Road, Patchway, Bristol, BS34 5LP.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. We confirm that there are no critical judgements or estimates to note.

#### Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purposes and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of support costs.

#### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.



# Coniston Community Association

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

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### 3. Accounting policies *(continued)*

#### Incoming resources *(continued)*

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

All fixed assets are initially recorded at cost.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	33% reducing balance
Equipment	-	20% reducing balance

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Donations</b>			
Donations	27	—	27

# Coniston Community Association

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Grants</b>			
Curo	—	300	<b>300</b>
Sobell Foundation	—	—	<b>—</b>
Quartet Foundation	2,265	—	<b>2,265</b>
Patchway Town Council - General	6,000	—	<b>6,000</b>
South Glos Council	—	—	<b>—</b>
South Glos Council - Friendship Group	—	250	<b>250</b>
Wellspring Healthy Living	—	—	<b>—</b>
Almondsbury Charity	221	—	<b>221</b>
Patchway Town Council - Watercolour Group	—	350	<b>350</b>
Patchway Town Council - Friendship Group	—	350	<b>350</b>
	<u>8,513</u>	<u>1,250</u>	<u><b>9,763</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
<b>Donations</b>			
Donations	314	—	314
<b>Grants</b>			
Curo	—	—	—
Sobell Foundation	—	5,000	5,000
Quartet Foundation	—	—	—
Patchway Town Council - General	6,000	—	6,000
South Glos Council	2,170	—	2,170
South Glos Council - Friendship Group	—	—	—
Wellspring Healthy Living	800	—	800
Almondsbury Charity	500	—	500
Patchway Town Council - Watercolour Group	—	700	700
Patchway Town Council - Friendship Group	—	700	700
	<u>9,784</u>	<u>6,400</u>	<u>16,184</u>

### 5. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Fundraising events	67	—	<b>67</b>
Other income	605	—	<b>605</b>
Income from activities	—	16,652	<b>16,652</b>
	<u>672</u>	<u>16,652</u>	<u><b>17,324</b></u>

# Coniston Community Association

## Notes to the Financial Statements (continued)

Year ended 31 March 2019

### 5. Other trading activities (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Fundraising events	208	—	208
Other income	645	—	645
Income from activities	—	13,244	13,244
	<u>853</u>	<u>13,244</u>	<u>14,097</u>

### 6. Investment income

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Rent and subscriptions	95,824	<b>95,824</b>	80,822	80,822
Bank interest receivable	1	<b>1</b>	5	5
	<u>95,825</u>	<u><b>95,825</b></u>	<u>80,827</u>	<u>80,827</u>

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Rent, rates and water	3,015	—	<b>3,015</b>
Depreciation	52	—	<b>52</b>
Insurance	2,192	—	<b>2,192</b>
Activities expenditure	990	9,525	<b>10,515</b>
Maintenance	14,093	—	<b>14,093</b>
Wages, Salaries and NI	51,456	7,775	<b>59,231</b>
Light and heat	8,839	—	<b>8,839</b>
Telephone and internet	1,367	—	<b>1,367</b>
Printing, postage and stationery	871	73	<b>944</b>
Sundries	300	—	<b>300</b>
Support costs	2,449	—	<b>2,449</b>
	<u>85,624</u>	<u>17,373</u>	<u><b>102,997</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Rent, rates and water	1,176	—	1,176
Depreciation	159	—	159
Insurance	2,161	—	2,161
Activities expenditure	1,408	2,780	4,188
Maintenance	14,418	—	14,418
Wages, Salaries and NI	46,818	18,197	65,015
Light and heat	8,883	—	8,883
Telephone and internet	1,053	—	1,053
Printing, postage and stationery	627	—	627
Sundries	142	—	142
Support costs	2,507	—	2,507
	<u>79,352</u>	<u>20,977</u>	<u>100,329</u>

# Coniston Community Association

## Notes to the Financial Statements (continued)

Year ended 31 March 2019

### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2019 £	Total fund 2018 £
Rent, rates and water	3,015	–	3,015	1,176
Depreciation	52	–	52	159
Insurance	2,192	–	2,192	2,161
Activities expenditure	10,515	–	10,515	4,188
Maintenance	14,093	–	14,093	14,418
Wages, Salaries and NI	59,231	–	59,231	65,015
Light and heat	8,839	–	8,839	8,883
Telephone and internet	1,367	–	1,367	1,053
Printing, postage and stationery	944	–	944	627
Sundries	300	–	300	142
Governance costs	–	2,449	2,449	2,507
	<u>100,548</u>	<u>2,449</u>	<u>102,997</u>	<u>100,329</u>

### 9. Net income

Net income is stated after charging/(crediting):

	2019 £	2018 £
Depreciation of tangible fixed assets	<u>52</u>	<u>159</u>

### 10. Independent examination fees

	2019 £	2018 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,440</u>	<u>1,440</u>

### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2019 £	2018 £
Wages and salaries	<u>59,231</u>	<u>65,015</u>

The average head count of employees during the year was 15 (2018: 16).

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £26,594 (2018: £21,627).

# Coniston Community Association

## Notes to the Financial Statements (continued)

### Year ended 31 March 2019

#### 12. Trustee remuneration and expenses

No member of the committee received remuneration during the year either directly or indirectly.

No member of the committee was reimbursed for expenses during the year.

#### 13. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
<b>At 1 April 2018 and 31 March 2019</b>	<u>4,684</u>	<u>10,295</u>	<u>14,979</u>
<b>Depreciation</b>			
At 1 April 2018	4,421	10,295	14,716
Charge for the year	52	—	52
<b>At 31 March 2019</b>	<u>4,473</u>	<u>10,295</u>	<u>14,768</u>
<b>Carrying amount</b>			
<b>At 31 March 2019</b>	<u>211</u>	<u>—</u>	<u>211</u>
At 31 March 2018	<u>263</u>	<u>—</u>	<u>263</u>

#### 14. Debtors

	2019 £	2018 £
Prepayments and accrued income	5,549	4,418
Other debtors	1,487	1,942
	<u>7,036</u>	<u>6,360</u>

#### 15. Creditors: amounts falling due within one year

	2019 £	2018 £
Accruals and deferred income	780	595
Professional fees	2,400	659
	<u>3,180</u>	<u>1,254</u>

#### 16. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2018 £	Income £	Expenditure £	Transfers £	At 31 March 2019 £
General funds	<u>16,349</u>	<u>105,010</u>	<u>(85,624)</u>	<u>124</u>	<u>35,859</u>
	At 1 April 2017 £	Income £	Expenditure £	Transfers £	At 31 March 2018 £
General funds	<u>4,623</u>	<u>91,464</u>	<u>(79,352)</u>	<u>(386)</u>	<u>16,349</u>

# Coniston Community Association

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2019

#### 16. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2018	Income	Expenditure	Transfers	At 31 March 2019
	£	£	£	£	£
Friendship Group	283	3,881	(3,743)	613	1,034
Link Centre	118	9,993	(9,993)	(118)	—
Watercolour Group	1	3,728	(3,378)	(830)	(479)
L.G.B.T	—	300	(259)	211	252
	<u>402</u>	<u>17,902</u>	<u>(17,373)</u>	<u>(124)</u>	<u>807</u>

	At 1 April 2017	Income	Expenditure	Transfers	At 31 March 2018
	£	£	£	£	£
Friendship Group	579	2,915	(3,211)	—	283
Tai Chi	—	130	(180)	50	—
Link Centre	118	12,541	(12,541)	—	118
Watercolour Group	652	4,058	(4,757)	48	1
L.G.B.T	—	—	(288)	288	—
	<u>1,349</u>	<u>19,644</u>	<u>(20,977)</u>	<u>386</u>	<u>402</u>

#### 17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	211	—	211
Current assets	38,828	807	39,635
Creditors less than 1 year	(3,180)	—	(3,180)
<b>Net assets</b>	<u>35,859</u>	<u>807</u>	<u>36,666</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Tangible fixed assets	263	—	263
Current assets	17,340	402	17,742
Creditors less than 1 year	(1,254)	—	(1,254)
<b>Net assets</b>	<u>16,349</u>	<u>402</u>	<u>16,751</u>

#### 18. Related parties

Coniston Community Association rent the building in which they reside (The Parade, Coniston Road, Patchway) for a peppercorn rent of £1 from Patchway Town Council.