

Coniston Community Association
Unaudited Financial Statements
31 March 2020

ELLIOTT BUNKER LIMITED

Chartered Accountants
61 Macrae Road
Ham Green
Bristol
BS20 0DD

Coniston Community Association

Financial Statements

Year ended 31 March 2020

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Coniston Community Association

Trustees' Annual Report

Year ended 31 March 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2020.

Reference and administrative details

Registered charity name	Coniston Community Association																												
Charity registration number	1036917																												
Principal office	The Parade Coniston Road Patchway Bristol BS34 5LP																												
The trustees	<table> <tr> <td>Mr E Bathe-Taylor</td><td></td></tr> <tr> <td>Mr E Gordon</td><td></td></tr> <tr> <td>Mr L Gray</td><td></td></tr> <tr> <td>Mrs L M Hamid</td><td></td></tr> <tr> <td>Mrs P A Morgan</td><td>(Retired 9 October 2019)</td></tr> <tr> <td>Mrs A Rao</td><td>(Appointed 9 October 2019)</td></tr> <tr> <td>Mr R Rao</td><td>(Appointed 9 October 2019)</td></tr> <tr> <td>Mr S Scott</td><td>(Retired 9 October 2019)</td></tr> <tr> <td></td><td>(Appointed 9 October 2019 & Retired July 2020)</td></tr> <tr> <td>Mr A Seaman</td><td></td></tr> <tr> <td>Mr D Sully</td><td></td></tr> <tr> <td>Mr K Walker</td><td>(Retired 9 October 2019)</td></tr> <tr> <td>Mrs S Williams</td><td></td></tr> <tr> <td>Mrs W Williams</td><td></td></tr> </table>	Mr E Bathe-Taylor		Mr E Gordon		Mr L Gray		Mrs L M Hamid		Mrs P A Morgan	(Retired 9 October 2019)	Mrs A Rao	(Appointed 9 October 2019)	Mr R Rao	(Appointed 9 October 2019)	Mr S Scott	(Retired 9 October 2019)		(Appointed 9 October 2019 & Retired July 2020)	Mr A Seaman		Mr D Sully		Mr K Walker	(Retired 9 October 2019)	Mrs S Williams		Mrs W Williams	
Mr E Bathe-Taylor																													
Mr E Gordon																													
Mr L Gray																													
Mrs L M Hamid																													
Mrs P A Morgan	(Retired 9 October 2019)																												
Mrs A Rao	(Appointed 9 October 2019)																												
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Mrs S Williams																													
Mrs W Williams																													
Independent examiner	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 9 elected Trustees. The Chairman is Lewis Gray and the other trustees are Edward Bathe-Taylor, Eric Gordon, Lucy Hamid, Alison Rao, Robert Rao, David Sully, 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. 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 2020

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 relates to groups using the centre but funded separately. The funds carried forward at the end of the financial year not relating to other groups were £33,000.

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 £33,000 being around £5,000 below target. The reserve position has worsened slightly on the prior year where the shortfall was around £2,300.

The trustees' annual report was approved on 27 January 2021 and signed on behalf of the board of trustees by:

Mr L Gray
Trustee



Coniston Community Association

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

Year ended 31 March 2020

I report to the trustees on my examination of the financial statements of Coniston Community Association ('the charity') for the year ended 31 March 2020.

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

1 February 2021

Coniston Community Association

Statement of Financial Activities

Year ended 31 March 2020

		Unrestricted funds £	2020 Restricted funds £	Total funds £	2019 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	12,512	—	12,512	9,763
Other trading activities	5	4,312	17,114	21,426	17,324
Investment income	6	81,167	—	81,167	95,825
Total income		<u>97,991</u>	<u>17,114</u>	<u>115,105</u>	<u>122,912</u>
Expenditure					
Expenditure on charitable activities	7,8	100,850	18,206	119,056	102,997
Total expenditure		<u>100,850</u>	<u>18,206</u>	<u>119,056</u>	<u>102,997</u>
Net (expenditure)/income and net movement in funds		<u>(2,859)</u>	<u>(1,092)</u>	<u>(3,951)</u>	<u>19,915</u>
Reconciliation of funds					
Total funds brought forward		35,859	807	36,666	16,751
Total funds carried forward		<u>33,000</u>	<u>(285)</u>	<u>32,715</u>	<u>36,666</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

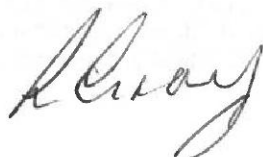
Statement of Financial Position

31 March 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	13	3,084	211
Current assets			
Debtors	14	5,305	7,036
Cash at bank and in hand		25,825	32,599
		<u>31,130</u>	<u>39,635</u>
Creditors: amounts falling due within one year	15	1,499	3,180
Net current assets		<u>29,631</u>	<u>36,455</u>
Total assets less current liabilities		<u>32,715</u>	<u>36,666</u>
Net assets		<u>32,715</u>	<u>36,666</u>
Funds of the charity			
Restricted funds		(285)	807
Unrestricted funds		<u>33,000</u>	<u>35,859</u>
Total charity funds	16	<u>32,715</u>	<u>36,666</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 January 2021, and are signed on behalf of the board by:

Mr L Gray
Trustee



The notes on pages 6 to 13 form part of these financial statements.

Coniston Community Association

Notes to the Financial Statements

Year ended 31 March 2020

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.

Coniston Community Association

Notes to the Financial Statements (continued)

Year ended 31 March 2020

3. Accounting policies (continued)

Incoming resources (continued)

- income from donated goods is measured at the fair value of the goods unless this is impractical 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.

- 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 2020 £
Donations	—	—	—
Donations	—	—	—

Coniston Community Association

Notes to the Financial Statements (continued)

Year ended 31 March 2020

4. Donations and legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants			
Curo	—	—	—
Quartet Foundation	3,825	—	3,825
Patchway Town Council - General	6,000	—	6,000
South Glos Council - Friendship Group	—	—	—
Co Op	2,687	—	2,687
Almondsbury Charity	—	—	—
Patchway Town Council - Watercolour Group	—	—	—
Patchway Town Council - Friendship Group	—	—	—
	<u>12,512</u>	<u>—</u>	<u>12,512</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations	27	—	27
Grants			
Curo	—	300	300
Quartet Foundation	2,265	—	2,265
Patchway Town Council - General	6,000	—	6,000
South Glos Council - Friendship Group	—	250	250
Co Op	—	—	—
Almondsbury Charity	221	—	221
Patchway Town Council - Watercolour Group	—	350	350
Patchway Town Council - Friendship Group	—	350	350
	<u>8,513</u>	<u>1,250</u>	<u>9,763</u>

5. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fundraising events	52	—	52
Other income	4,260	—	4,260
Income from activities	—	17,114	17,114
	<u>4,312</u>	<u>17,114</u>	<u>21,426</u>

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

Coniston Community Association

Notes to the Financial Statements (continued)

Year ended 31 March 2020

6. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Rent and subscriptions	81,159	81,159	95,824	95,824
Bank interest receivable	8	8	1	1
	<u>81,167</u>	<u>81,167</u>	<u>95,825</u>	<u>95,825</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Rent, rates and water	3,588	—	3,588
Depreciation	1,514	—	1,514
Insurance	3,346	—	3,346
Activities expenditure	—	10,125	10,125
Maintenance	30,684	—	30,684
Wages, Salaries and NI	46,158	8,081	54,239
Light and heat	10,248	—	10,248
Telephone and internet	1,408	—	1,408
printing, postage, and stationery	81	—	81
Sundries	653	—	653
Support costs	3,170	—	3,170
	<u>100,850</u>	<u>18,206</u>	<u>119,056</u>

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

Coniston Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2020	Total fund 2019
	£	£	£	£
Rent, rates and water	3,588	—	3,588	3,015
Depreciation	1,514	—	1,514	52
Insurance	3,346	—	3,346	2,192
Activities expenditure	10,125	—	10,125	10,515
Maintenance	30,684	—	30,684	14,093
Wages, Salaries and NI	54,239	—	54,239	59,231
Light and heat	10,248	—	10,248	8,839
Telephone and internet	1,408	—	1,408	1,367
Printing, postage, and stationery	81	—	81	944
Sundries	653	—	653	300
Governance costs	—	3,170	3,170	2,449
	<u>115,886</u>	<u>3,170</u>	<u>119,056</u>	<u>102,997</u>

9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	<u>1,514</u>	<u>52</u>

10. Independent examination fees

	2020	2019
	£	£
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:

	2020	2019
	£	£
Wages and salaries	<u>54,239</u>	<u>59,231</u>

The average head count of employees during the year was 8 (2019: 8).

No employee received employee benefits of more than £60,000 during the year (2019: 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 £27,251 (2019: £26,594).

Coniston Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

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 £
Cost			
At 1 April 2019	4,684	10,295	14,979
Additions	—	4,387	4,387
At 31 March 2020	4,684	14,682	19,366
Depreciation			
At 1 April 2019	4,473	10,295	14,768
Charge for the year	52	1,462	1,514
At 31 March 2020	4,525	11,757	16,282
Carrying amount			
At 31 March 2020	159	2,925	3,084
At 31 March 2019	211	—	211

14. Debtors

	2020 £	2019 £
Prepayments and accrued income	1,474	5,549
Other debtors	3,831	1,487
	5,305	7,036

15. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	—	780
Professional fees	1,499	2,400
	1,499	3,180

Coniston Community Association

Notes to the Financial Statements (continued)

Year ended 31 March 2020

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General funds	35,859	97,991	(100,850)	—	33,000

	At 1 April 2018	Income	Expenditure	Transfers	At 31 March 2019
	£	£	£	£	£
General funds	16,349	105,010	(85,624)	124	35,859

Restricted funds

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
Friendship Group	1,034	4,046	(4,375)	—	705
Link Centre	—	9,897	(10,098)	—	(201)
Watercolour Group	(479)	3,171	(3,653)	—	(961)
L.G.B.T	252	—	(80)	—	172
	807	17,114	(18,206)	—	(285)

	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
	402	17,902	(17,373)	(124)	807

17. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2020
	£	£	£
Tangible fixed assets	3,084	—	3,084
Current assets	31,130	—	31,130
Creditors less than 1 year	(1,214)	(285)	(1,499)
Net assets	33,000	(285)	32,715

	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)
Net assets	35,859	807	36,666

Coniston Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

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.

