

**BARTON COMMUNITY ASSOCIATION**

**A COMPANY LIMITED BY GUARANTEE**  
**AND NOT HAVING A SHARE CAPITAL**

**COMPANY NO. 4994052 (ENGLAND AND WALES)**

**REGISTERED CHARITY NO. 1102476**

**FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2016**

**KING LOOSE & CO**  
**STATUTORY AUDITORS**

**ST JOHN'S HOUSE**  
**5 SOUTH PARADE**  
**SUMMERTOWN**  
**OXFORD OX2 7JL**

**BARTON COMMUNITY ASSOCIATION**  
**FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2016**

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**BARTON COMMUNITY ASSOCIATION**

**FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2016**

**COMPANY INFORMATION**

<b><u>Directors and Trustees</u></b>	Mr C E D Gee (Chairperson) Mr S D H Heap (Treasurer) Ms P E Gwilliam Mrs C E Gerkin Miss J Kuffour (resigned 02.12.16) Miss A M Browne Mr D C Farley Mr R Shepherd Mrs T Ing Mr J B Smith Mr A Hougham (appointed 03.03.2016)
<b><u>Secretary</u></b>	Mrs S J Holden
<b><u>Company Number</u></b>	4994052 (England and Wales)
<b><u>Charity Number</u></b>	1102476
<b><u>Registered Office</u></b>	Barton Community Centre Underhill Circus Barton Estate Headington Oxford OX3 9LS
<b><u>Bankers</u></b>	Barclays Bank Plc Headington Oxford OX3 9AH  Santander Bootle Merseyside L30 4GB
<b><u>Statutory Auditors</u></b>	King Loose & Co St John's House 5 South Parade Summertown Oxford OX2 7JL

**BARTON COMMUNITY ASSOCIATION****DIRECTORS' AND TRUSTEES' REPORT****FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2016**

The directors and trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> December 2016. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's memorandum and articles of association, the Companies Act 2006, the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland – Charities SORP (FRS 102); and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Barton Community Association was incorporated on 12<sup>th</sup> December 2003 as an incorporated charity limited by guarantee and is governed by a memorandum and articles of association. With effect from 1<sup>st</sup> January 2004, the company took over the assets, liabilities and activities previously owned or operated by Barton Community Association.

The association originally began in 1948, and was previously governed by a Trust Deed dated 17<sup>th</sup> December 1966, until the incorporation in December 2003.

**Objects, organisation and activities**

The charity is established to enhance the community life of the inhabitants of Barton and the neighbourhood, by providing communal facilities and promoting community projects of a charitable nature.

The community centre is available for hire by any individual or organisation in accordance with the standard hiring agreement and scale of charges adopted for the year. It is intended that the scale of charges be sufficient to generate enough income to meet all expenditure incurred in providing the centre's facilities. Community projects are funded by specific appeals, fundraising and grants.

The charity is organised as an independent association of local residents with a managing committee, comprising elected and nominated members, who meet and converse regularly to manage the charity's affairs. Activities include the provision of the community centre as a permanent community facility and a variety of community projects as funds permit from time to time.

**Directors and trustees**

All directors of the company are also trustees of the charity, and there are no other trustees. All of the trustees named on page 1 served during the period, or as otherwise noted.

There is no Chief Executive Officer. All Trustees participate in the management of the Charity.

**Trustees appointment and training**

Trustees are appointed at the annual general meeting, usually held in late Spring. Nominations are put forward prior to the meeting, when the individual has confirmed their willingness to serve, and then formally proposed, seconded and voted upon at the meeting itself.

Induction of new Trustees is informal, mainly covered by word of mouth and attendance at meetings where policy decisions are taken, and matters of concern discussed. There is no specific training policy for new Trustees/Directors.

**BARTON COMMUNITY ASSOCIATION****DIRECTORS' AND TRUSTEES' REPORT****FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2016****Review of progress and achievements**

The level of community centre lettings has decreased in comparison with the previous year due to the loss of tenants who had themselves suffered losses in funding. Income from other activities has been largely maintained, despite competition from other local organisations.

During a previous year, the charity established a trading subsidiary to run the Community Café. Separate accounts for Eatwells Community Café Limited have been prepared. Any future trading profits from this source will be paid over to Barton Community Association under Corporate Gift Aid.

Community projects programmes have continued during the year with a number of volunteers helping some of the committee members.

The Trustees are satisfied that the Charity continues to meet the needs of the local community and is an asset to the area. To this end the Association is currently working on the core Strategy document that will steer it towards 2020 taking into account the predicted challenges that it will face during this period. As a working document the Association will take into account any new challenges that arise to ensure it meets its aims and objectives.

**Future plans**

The Charity plans to continue to offer the Community Centre for hire and to include its use for community projects as funds permit. With the onset of the adjoining development, Barton Park, the Association will encompass all new residents within its area of benefit and work towards an integrated community.

**Public benefit**

As mentioned above, under the objects and activities of the organisation, the charity is established to enhance the community life of the inhabitants of Barton and its neighbourhood. In addition to providing communal facilities at the Community Centre itself, the charity's focus is on funding, assisting, supporting and promoting community based projects as these have the greatest outreach and provide the greatest public benefit. The charity continues to engage with, and be accessible to, the community it aims to reach and serve.

The Trustees have reviewed these aims and objectives together with the guidance in the Charity Commission's guidance on public benefit, and are satisfied that they continue to be for the public benefit.

**Tangible fixed assets for use by the charity**

Details of movements in fixed assets are set out in the notes to the accounts. None of the assets are believed to be valued at a materially different sum from that reflected in the accounts.

**Finances**

The attached financial statements show the current state of the finances, which the committee consider to be sound. The statement of financial activities shows outgoing unrestricted income funds for the year of £21,103. This net expenditure has been deducted from unrestricted income reserves brought forward, leaving a closing balance on such funds of £52,907.

**BARTON COMMUNITY ASSOCIATION**

**DIRECTORS' AND TRUSTEES' REPORT**

**FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2016**

**Reserves Policy**

The Barton Community Association recognises the need to adequately manage financial risk. To this end, the reserves held by the Association shall be defined as (in order of priority):

**1. Capital/Exceptional Reserves:** The first priority of unrestricted reserves shall be held for the specific purpose of Capital/Exceptional items (defined as reserves held specifically and independently in recognition of specific liabilities related to capital and exceptional items as agreed by the Trustees from time to time). The level of reserves held for this use should be £30,000 based on a risk assessment of the potential liabilities as at 31 December 2016.

**2. General Reserves:** The second priority of unrestricted reserves shall be general use cash reserves. In respect of general reserves the Association should hold liquid cash reserves equal to no more than one full year's expenditure based on the latest approved financial statement of accounts. General reserves will be defined as the unrestricted reserves as quoted in the financial statements minus £30,000 ring-fenced for Capital/Exceptional Reserves.

**3. Restricted Reserves:** The reserves that the Association holds in respect of unspent or unamortised externally funded grants are held and reported separately in the Financial Statements. There is no limit to the level of restricted fund reserves the Association can hold.

**Investment policy**

Investments are held in short to medium term bank deposit accounts in order to provide flexibility and ease of access. The highest available rate of interest is actively pursued, but this is dependant upon the capital sum available to be invested and the overriding requirement of accessibility. The investment objective is to maintain the purchasing power of the monies until they are required.

**Risk management**

The trustees have examined the major strategic, business and operational risks which the charity faces or may face, and confirm that systems are in place to enable regular reports to be produced, so that the necessary steps can be taken to lessen any such risks.

The principle risks faced by the charity are:

- a. Competition from other providers of similar hall and room hire opportunities, goods and services, and
- b. Difficulties in attracting volunteers and trustees.

The trustees are aware of these risks and keep the situation under constant review.

**BARTON COMMUNITY ASSOCIATION****DIRECTORS' AND TRUSTEES' REPORT****FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2016****Statement of trustees' responsibilities**

The trustees are required by law 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 its results for that period. In preparing those financial statements, the trustees are required to:

- \* select suitable accounting policies and then apply them consistently;
- \* observe the methods and principles in the applicable 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;
- \* prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity, and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2011 and the applicable Charities SORP. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Audit information**

In so far as the trustees are aware:

- (a) there is no relevant audit information of which the charity's auditors are unaware; and
- (b) the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**Auditors**

King Loose & Co have agreed to offer themselves for re-appointment as auditors to the charity.

**Approval**

This report has been prepared in accordance with the small companies regime of the Companies Act 2006.

This report was approved by the board of directors and trustees on .....2017, and signed on its behalf by:

.....

**S J Holden**  
**Secretary**

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF**

### **BARTON COMMUNITY ASSOCIATION**

We have audited the financial statements of Barton Community Association for the year ended 31<sup>st</sup> December 2016, which comprise the Statement of Financial Activities and Summary Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This auditors' report is made solely to the Trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and the regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the Trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of trustees and auditor**

As explained more fully in the Trustees' Responsibilities Statement set out on page 2c, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statement sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on financial statements**

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31<sup>st</sup> December 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion;

- the information given in the Annual Report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

St John's House  
5 South Parade, Summertown  
Oxford OX2 7JL

King Loose & Co  
Statutory Auditor

Dated

King Loose & Co is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006.



**BARTON COMMUNITY ASSOCIATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2016**  
**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

		<u>2016</u>		<u>Total</u>	<u>2015</u>		<u>Total</u>
	<u>Note</u>	<u>Unrest'd Funds</u>	<u>Restric'd Funds</u>	<u>Funds</u>	<u>Unrest'd Funds</u>	<u>Restric'd Funds</u>	<u>Funds</u>
		£	£	£	£	£	£
<b><u>Income &amp; endowments from</u></b>							
Donations and gifts	2	2,500	27,106	29,606	-	43,104	43,104
Charitable activities	3	71,324	10,895	82,219	94,218	9,240	103,458
Other Trading Activities		10,189	-	10,189	8,817	-	8,817
Income from investments (interest)		1,002	-	1,002	816	-	816
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income and endowments</b>		85,015	38,001	123,016	103,851	52,344	156,195
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b><u>Expenditure on</u></b>							
Raising funds		6,420	-	6,420	4,765	-	4,765
<b><u>Charitable activities</u></b>							
Grant/sponsorship support given		433	-	433	225	-	225
Costs incurred in furtherance of the charity's objects	4	93,027	45,850	138,877	97,764	55,435	153,199
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total resources expended</b>		99,880	45,850	145,730	102,754	55,435	158,189
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net (Expenditure)/Income for the year before transfers	5	(14,865)	(7,849)	(22,714)	1,097	(3,091)	(1,994)
Transfer between funds	7	(6,238)	6,238	-	(4,448)	4,448	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		(21,103)	(1,611)	(22,714)	(3,351)	1,357	(1,994)
Fund balances brought forward		74,010	83,825	157,835	77,361	82,468	159,829
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances carried forward</b>		52,907	82,214	135,121	74,010	83,825	157,835
		=====	=====	=====	=====	=====	=====

There were no other recognised gains or losses other than those reflected in the statement of financial activities.

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

**BARTON COMMUNITY ASSOCIATION (COMPANY NUMBER 4994052)****BALANCE SHEET AS AT 31<sup>ST</sup> DECEMBER 2016**

	<u>Note</u>	<u>2016</u>	<u>2015</u>
		£	£
<b>Fixed assets</b>	9	33,998	38,383
<b>Fixed asset investments</b>	10	1	1
<b>Current assets</b>			
Stock - consumables		100	100
Sundry debtors and prepayments		21,139	22,060
Bank Deposit account		72,844	77,116
Bank current accounts and cash in hand		66,520	76,313
		<hr/>	<hr/>
		160,603	175,589
		<hr/>	<hr/>
<b>Creditors: amounts falling due within one year</b>			
Sundry creditors and accruals	11	59,481	56,138
		<hr/>	<hr/>
<b>Net current assets</b>		101,122	119,451
		<hr/>	<hr/>
<b>Total assets less current liabilities, being net assets</b>	12	135,121	157,835
		=====	=====
<b>Represented by:</b>			
Unrestricted income funds		52,907	74,010
Restricted income funds	13	82,214	83,825
		<hr/>	<hr/>
		135,121	157,835
		=====	=====

The directors are satisfied that the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 and that members have not required an audit in accordance with Section 476. However, an audit is required in accordance with Section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for:-

1. ensuring that the company keeps accounting records which comply with Section 386; and
2. preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of Section 396 and which otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the charitable company.

**Approved by the board of directors and trustees on ..... 2017, and signed on its behalf by:**

.....(Chairman) .....(Hon Secretary)

.....(Treasurer) **Dated:**.....

The notes on pages 6 to 13 form part of the accounts.

**BARTON COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2016**

**1. Accounting policies**

**(a) General Information**

These financial statements have been presented in Pound Sterling as this is the currency of the primary economic environment in which the Company operates.

**(b) Basis of preparation**

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 notes(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

The Charity constitutes a public benefit entity as defined by FRS 102.

The charity has taken advantage of the exemption to prepare a cash flow statement on the grounds that it is a small charity.

**(c) Activities**

The financial statements include the results of the charity's operations as described in the directors' and trustees' report and all of which are continuing.

The charity has one main activity, that of operating as a Community Association. The charity does, however, act as an umbrella resource for other groups and projects, the majority of which receive at least some element of external funding and are thus reflected as restricted fund items.

**(d) Stocks**

Bingo and cleaning material stocks are valued at the lower of cost and net realisable value.

**(e) Tangible Assets and Depreciation**

Tangible assets are initially recognised at cost which is the purchase price plus any directly attributable costs. Subsequently tangible assets are measured at cost less accumulated depreciation and impairment losses.

Depreciation is provided on assets to write off their cost over their estimated useful lives. The rates and basis currently used are as follows:

Improvements to property	-	10% straight line
Minibus	-	25% reducing balance
Plant and equipment	-	33 1/3% / 25% / 20% according to nature of asset
Fixtures and fittings	-	15% reducing balance

**BARTON COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2016**

**1. Accounting policies (continued)**

**(f) Revenue Recognition**

**(i) Rendering of services**

When the outcome of a transaction involving the rendering of services can be estimated reliably, the Company recognises revenue associated with the transaction by reference to the stage of completion of the transaction at the end of the reporting period. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:-

- a. the amount of revenue can be measured reliably;
- b. it is probable that the economic benefits associated with the transaction will flow to the entity;
- c. the stage of completion of the transaction at the end of the reporting period can be measured reliably; and
- d. the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Revenue for support services is therefore recognised proportionally over the performance of the service contract.

**(ii) Investment Income**

Investment income is accounted for as receivable, i.e. in the period in which the Charity is entitled to receipt, and the amount of income can be measured reliably.

**(g) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be reliably measured.

Expenditure is included on an accruals basis and has been classified under headings that aggregate all costs related to the category. Costs incurred in relation to the provision of Centre facilities are support costs for the Charity's activity as a Community Centre.

**(h) Premises costs**

These financial statements do not include the costs of community centre rent, as the local authority aids the charity by meeting these charges. Rates and service charges are now levied, however.

**(h) Financial Assets – Classified as Basic Financial Instruments**

- i) Cash and cash equivalents.** Cash and cash equivalents include cash in hand, deposits held with banks, and other short term highly liquid investments with original maturities of three months or less.
- ii) Trade and other receivables.** Trade and other receivables that are receivable within one year are measured at the undiscounted amount of the cash expected to be received, net of any impairment.
- iii) Trade and other payables.** Trade and other payables that are payable within one year are measured at the undiscounted amount of the cash expected to be paid.

**BARTON COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2016**

**1. Accounting policies (continued)**

**(j) Fund accounting**

The charity has balances on both restricted and unrestricted funds.

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the objects of the charity, as defined in the constitution.

Restricted funds were those funds given for particular purposes and projects.

**(k) Value added tax**

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the statement of financial activities.

**(l) Group accounts**

Barton Community Association has the following 100% subsidiary:

Eatwells Community Café Limited

In the opinion of the Trustees, the Charity and its subsidiary undertaking comprise a small group. The Charity has therefore taken advantage of the exemption provided by Section 398 of the Companies Act 2006 not to prepare group accounts.

**(m) Operating Leases**

The costs of operating leases, where the risks and responsibilities of ownership remain with the lessor, are charged to the income and expenditure account as incurred.

**(n) Volunteers**

The value of the enormous contributions made by volunteers is not incorporated into these financial statements.

**(o) Donated services**

Where services are provided to the charity as a donation that normally would be purchased from suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

**(p) Going Concern**

The financial statements have been prepared on a going concern basis.

The current economic conditions present increased risks for all businesses. In response to such conditions, the trustees have carefully considered these risks, including an assessment of uncertainty on future trading projection for a period of at least 12 months from the date of signing the financial statements, and the extent to which they might affect the preparation of the financial statements.

The trustees have concluded that the going concern basis remains appropriate.

**BARTON COMMUNITY ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS****FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2016****3. Donations and gifts**

Various local government and other grants were received during the year as follows:-

<b>Donor</b>	<b>Purpose</b>	<b><u>2016</u> £</b>
Oxford City Council	Healthy New Towns, Barton Bash Disco Dadz	3,800
Headington Community Assoc.	Homework Club	1,000
Private donor	Educational Fund	18,000
Waitrose	Arts Club	260
Doris Trust	Hands on News	500
Bartlett Taylor	Arts Club	500
Cooper Ch. Trust	Homework Club	500
		=====

**3. Income from charitable activities**

	<b><u>2016</u></b>			<b><u>2015</u></b>		
	<b><u>Unrest'd</u> <u>Funds</u> £</b>	<b><u>Restric'd</u> <u>Funds</u> £</b>	<b><u>Total</u> <u>Funds</u> £</b>	<b><u>Unrest'd</u> <u>Funds</u> £</b>	<b><u>Restric'd</u> <u>Funds</u> £</b>	<b><u>Total</u> <u>Funds</u> £</b>
Hall and room lettings	66,779	-	66,779	84,618	-	84,618
Affiliations, memberships & sundries	1,884	5,363	7,247	6,343	4,260	10,603
Minibus income	2,661	-	2,661	3,257	-	3,257
Eon "feed in" income	-	5,532	5,532	-	4,980	4,980
	-----	-----	-----	-----	-----	-----
	71,324	10,895	82,219	94,218	9,240	103,458
	=====	=====	=====	=====	=====	=====

**BARTON COMMUNITY ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS****FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2016****4. Costs incurred in furtherance of the charity's objects**

	<b><u>2016</u></b>			<b><u>2015</u></b>		
	<b><u>Unrest'd</u></b>	<b><u>Restric'd</u></b>	<b><u>Total</u></b>	<b><u>Unrest'd</u></b>	<b><u>Restric'd</u></b>	<b><u>Total</u></b>
	<b><u>Funds</u></b>	<b><u>Funds</u></b>	<b><u>Funds</u></b>	<b><u>Funds</u></b>	<b><u>Funds</u></b>	<b><u>Funds</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Provision of centre facilities and activities:						
Staff costs	51,834	18,262	70,096	51,340	14,242	65,582
Project costs	1,975	18,236	20,211	-	29,594	29,594
Rent, rates, light and heat	10,114	-	10,114	16,927	-	16,927
Repairs and renewals	5,871	-	5,871	4,937	-	4,937
Insurances	650	-	650	1,144	-	1,144
Sundry expenses	1,554	-	1,554	1,384	-	1,384
Depreciation	7,141	2,583	9,724	7,380	2,910	10,290
Minibus costs	1,585	-	1,585	2,029	-	2,029
Payroll processing costs	1,139	-	1,139	902	-	902
Equipment Hire	3,621	-	3,621	4,294	-	4,294
Other costs:						
Printing, postage, stationery	1,869	6,769	8,638	1,564	8,689	10,253
Travel expenses	572	-	572	542	-	542
Telephone/internet	1,202	-	1,202	1,367	-	1,367
Affiliation fees	-	-	-	114	-	114
Audit and accountancy	3,900	-	3,900	3,840	-	3,840
	<u>93,027</u>	<u>45,850</u>	<u>138,877</u>	<u>97,764</u>	<u>55,435</u>	<u>153,199</u>
	=====	=====	=====	=====	=====	=====

**5. Result for the period**

	<b><u>2016</u></b>	<b><u>2015</u></b>
	<b>£</b>	<b>£</b>
The surplus of expenditure over income is stated after charging:		
Depreciation of fixed assets - owned by the charity	9,724	10,290
Auditor's Remuneration		
- audit	1,950	1,900
- accountancy/other	1,950	1,940
Operating lease payments – equipment hire	3,621	4,294
	=====	=====

**6. Trustees' expenses and remuneration**

No trustee, nor any person connected with them, has received or is due to receive any remuneration for the year directly or indirectly from the charity's funds. Occasional low value reimbursements are made to trustees in respect of expenditures incurred on behalf of the charity.

**7. Transfer between funds**

Transfers of £6,238 have been made from unrestricted general funds, to restricted project funds, by way of subsidy to cover the deficits which would otherwise have arisen on the Barton Newsletter project, and the Barton Bash activities.

**BARTON COMMUNITY ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS****FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2016****8. Employees' remuneration**

	<b><u>2016</u></b>	<b><u>2015</u></b>
	<b>No</b>	<b>No</b>
The number of employees employed by the charity during the year was:	11	10
	===	===
The aggregate payroll costs were:	£	£
Wages and salaries	69,448	64,759
National insurance costs	648	823
	-----	-----
	70,096	65,582
	=====	=====
These costs have been borne by:		
Unrestricted Funds	51,834	51,340
Restricted Funds	18,262	14,242
	-----	-----
	70,096	65,582
	=====	=====

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

**9. Fixed assets used by the charity**

	<b><u>Improve- ments to property</u></b>	<b><u>Minibus</u></b>	<b><u>Plant &amp; equip- ment</u></b>	<b><u>Fixtures and fittings</u></b>	<b><u>Total</u></b>
	£	£	£	£	£
<b>Cost</b>					
B/fwd 01/01/16	60,748	22,945	38,432	5,398	127,523
Additions in year	-	-	440	4,899	5,339
Disposals in year	-	-	(8,173)	-	(8,173)
	-----	-----	-----	-----	-----
As at 31/12/16	60,748	22,945	30,699	10,297	124,689
	=====	=====	=====	=====	=====
<b>Depreciation</b>					
B/fwd 01/01/16	39,456	16,593	30,312	2,779	89,140
Charge for the year	4,259	1,588	2,587	1,128	9,562
Released on disposal	-	-	(8,011)	-	(8,011)
	-----	-----	-----	-----	-----
As at 31/12/16	43,715	18,181	24,888	3,907	90,691
	=====	=====	=====	=====	=====
<b>Net book value</b>					
As at 31/12/16	17,033	4,764	5,811	6,390	33,998
	=====	=====	=====	=====	=====
As at 31/12/15	21,292	6,352	8,120	2,619	38,383
	=====	=====	=====	=====	=====



**BARTON COMMUNITY ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS****FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2016****10. Fixed asset investments****Shares in  
Subsidiary  
£**

1 Ordinary share in Eatwells Community  
Café Limited, at cost

1

==

This shareholding represents 100% of the issued share capital.

**11. Creditors: amounts falling due within one year****2016  
£****2015  
£**

Accruals and deferred income

59,481

56,138

=====

=====

**12. Analysis of net assets between funds**

	<b><u>Tangible fixed assets £</u></b>	<b><u>Fixed assets invest- ments £</u></b>	<b><u>Net current assets £</u></b>	<b><u>Total £</u></b>
Restricted Funds	8,120	-	74,094	82,214
Unrestricted Funds	25,878	1	27,028	52,907
	=====	=====	=====	=====
	33,998	1	101,122	135,121
	=====	=====	=====	=====

**13. Restricted funds**

	<b><u>Balance 01/01/16 £</u></b>	<b><u>Movement in Reserves</u></b>		<b><u>Balance 31/12/16 £</u></b>
		<b><u>Incoming &amp; transfs £</u></b>	<b><u>Outgoings &amp; transfs £</u></b>	
Art Club	1,538	1,626	2,817	347
Community Events & Services	1	2,400	2,101	300
Barton A-Z/Newsletter/Noticeboard	-	7,869	7,869	-
Evergreens	2,033	-	-	2,033
Barton Bash/Therapy Days	-	4,864	4,864	-
Learning Network/Learn to Earn	20,281	-	6,197	14,084
Low Carbon Project	31,485	5,532	1,264	35,753
Cricket Fund	-	1,696	-	1,696
Children's Project	329	83	412	-
Energise Art	76	-	76	-
Youth Ambition	2	-	2	-
Educational Fund (Private donor)	19,082	18,000	13,711	23,371
Homework club	6,143	1,500	3,013	4,630
Disco Dadz	2,855	669	3,524	-
	=====	=====	=====	=====
	83,825	44,239	45,850	82,214
	=====	=====	=====	=====

**BARTON COMMUNITY ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS****FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2016****14. Reconciliation of movement in shareholders' funds**

Barton Community Association, being a company limited by guarantee and a registered charity, has no shareholders; it is, therefore, inappropriate to include a reconciliation of the movement in shareholders' funds.

**15. Share capital**

Barton Community Association is limited by guarantee and does not have a share capital.

**16. Contingent liabilities**

In the opinion of the trustees, there were no contingent liabilities 31<sup>st</sup> December 2016.

**17. Operating Lease Commitments**

The Charity has an ongoing commitment in respect of operating leases for equipment hire amounting to £3,621 per annum, for the foreseeable future.

**18. Subsidiary**

The charity owns 100% of Eatwells Community Café Limited. At 31<sup>st</sup> December 2016, the total capital and reserves of the subsidiary amounted to £12,408.

**BARTON COMMUNITY ASSOCIATION**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2016**  
**(For Information Only)**

	<b><u>2016</u></b>		<b><u>2015</u></b>	
<b><u>General income</u></b>	£	£	£	£
Affiliation and membership		1,204		902
Hall and room lettings		66,779		84,618
Bank interest		1,002		816
Sundry income		33,149		43,104
Minibus income		2,661		3,257
Eon "feed in" amounts		5,532		4,980
Healthy New Towns Grant		2,500		-
		<hr/>		<hr/>
		112,827		147,378
Activities (see Appendix B)		3,769		4,052
		<hr/>		<hr/>
		116,596		151,430
<b><u>Less general expenses</u></b>				
Payroll costs (unrestricted)	51,834		51,340	
Rates, heat and light (OCC charges)	10,114		16,927	
Telephone and internet	1,202		1,366	
Printing, postage, stationery and advertising	1,869		1,564	
Travel expenses	572		542	
Repairs and renewals	5,871		4,936	
Insurances	650		1,144	
Affiliation fees	-		114	
Sundry expenses	1,554		1,386	
Restricted fund costs	45,850		55,435	
Audit and accountancy charges	3,900		3,840	
Depreciation (unrestricted)	7,141		7,380	
Minibus costs	1,585		2,029	
Payroll preparation charges	1,139		902	
Equipment Hire/ Vending	3,621		4,294	
Sponsorship & Donations	433		225	
Healthy New Towns Costs	1,975		-	
	<hr/>		<hr/>	
		139,310		153,424
		<hr/>		<hr/>
<b>Net (Deficit) for the period</b>		(22,714)		(1,994)
		<hr/>		<hr/>
Restricted Fund (Deficit)/Surplus		(1,611)		1,357
Unrestricted Fund (Deficit)		(21,103)		(3,351)
		<hr/>		<hr/>
		(22,714)		(1,994)
		<hr/>		<hr/>

**BARTON COMMUNITY ASSOCIATION**  
**SCHEDULE OF ACTIVITIES**  
**FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2016**  
**(For Information Only)**

	<u>2016</u>		<u>2015</u>
	£	£	£
<b><u>Bingo</u></b>			
Income	4,943		4,580
Expenditure	725		760
	—————		—————
		4,218	3,820
 <b><u>Lunch club</u></b>			
Income	510		480
Expenditure	470		470
	—————		—————
		40	10
 <b><u>Social activities, parties, carnival, etc</u></b>			
Income	4,736		3,757
Expenditure	5,225		3,535
	—————		—————
		(489)	222
 <b>Surplus transferred to income and expenditure account</b>			
		—————	—————
		3,769	4,052
		=====	=====
		<u>2016</u>	<u>2015</u>
		£	£
Total income		10,189	8,817
Total expenditure		(6,420)	(4,765)
		—————	—————
<b>Net surplus</b>		3,769	4,052
		=====	=====