

**St Stephen's Community Association**  
**Unaudited Financial Statements**  
**28 February 2017**

**BURGESS HODGSON LLP**

Chartered accountant  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

# **St Stephen's Community Association**

## **Financial Statements**

**Year ended 28 February 2017**

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# **St Stephen's Community Association**

## **Trustees' Annual Report**

**Year ended 28 February 2017**

The trustees present their report and the unaudited financial statements of the charity for the year ended 28 February 2017.

### **Reference and administrative details**

**Registered charity name** St Stephen's Community Association

**Charity registration number** 253170

**Principal office** St Stephens Community Centre  
Tenterden Drive  
Hales Place  
Canterbury  
CT2 7BN

### **The trustees**

S Shipton  
B Harris  
J Pooley  
A Gough  
R Gough  
A Zinzan  
G White  
T Terry

**Accountants** Burgess Hodgson LLP  
Chartered accountant  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

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

The governing document is the charity's constitution which was originally agreed on 6th July 1981, and was amended on 26th April 2013.

The Management Committee consists of at least six members who are elected at the Annual General Meeting. They have the power to appoint a Chairman, Secretary, Treasurer and other officers as they deem necessary. Trustees are appointed by the Executive Committee, and the number of trustees shall not be less than 2 or more than 5.

### **Risk Management**

The major risks to which the charity is exposed have been reviewed, and systems have been put in place to mitigate this risk.

### **Public Benefit**

In setting the activities and purposes of the Association the Trustees have taken regard to the Charity Commission's guidance on Public Benefit.

# St Stephen's Community Association

## Trustees' Annual Report *(continued)*

**Year ended 28 February 2017**

### Objectives and activities

St Stephen's Community Association is a charity to promote the benefit of the inhabitants of St Stephens and the neighbourhood by associating with the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation to improve the condition of life for the said inhabitants.

The charity's aims are also to improve the quality of life for the residents of St Stephen's ward in Canterbury and to provide a local community building that can act as a focus for developing services and activities for local residents.

To help meet this aim, the charity has established a Community Centre for activities in furtherance to those outlined above.

St Stephen's Community Association is a non-political, non-religious, unincorporated association.

### Achievements and performance

This has been a costly year for building maintenance. We have had to have two fire doors replaced in the hall at a cost of £3,456. Kent County Council gave us a grant for £900 towards this. We had received a grant from K.C.C for £1,000 in February last year which has been spent providing a shed for extra storage. This year we are applying for grants for the coming year from local authorities and we are awaiting their decision. This will be for Insurance costs and office administration. £12,000 was moved into another account in July 2016 which has made a small increase of £55. This is to ensure that we have enough money in hand to pay for six months bills.

Fundraising was done by having 3 quiz nights and the Christmas fair, we are looking to have a quiz night at least every two months for the coming year. There is an increase in bookings for private functions this year and most evenings are full with regular hires.

A larger committee last year helped create new ideas and move forward. We have been looking at utilities to see if we can get better deals for the coming year. This year's insurance has been a good start.

### Financial review

A summary of the financial performance of the charity for the year ended 28 February 2016 is detailed below.

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Income	<b>32,178</b>	43,989
Charitable Expenses	<b>39,755</b>	46,274
Administration Expenses	<b>834</b>	834
Surplus/(Deficit) for the year	<b>(8,411)</b>	(3,119)

Funding is received through Grants from KCC Members Grants and CCC Grants, both of which are included as restricted funds received. Additionally, the Hall at the Community Association is let to various parties for income, which is the charity's main source of income besides any grants received and donations from the Bar Club. All these funds are used to keep operations going through the year to help the charity achieve its aims.

Sufficient levels of reserve funds are maintained each year, with large items of expenditure usually paid from the grants in compliance with the restrictions.

# **St Stephen's Community Association**

## **Trustees' Annual Report** *(continued)*

**Year ended 28 February 2017**

### **Plans for future periods**

The charity will continue its operations to benefit St Stephens ward and continue provide facilities and services in the interest of social welfare in the forthcoming year.

As we spent a large amount of money on maintenance last year we are hoping to keep costs lower this coming year. The estimates are in for the building alterations and we are now looking for grants to cover the cost. We will also hold quiz nights on a regular basis throughout the year to raise funds, as the trial quiz night was a success, and looking for other ways to raise money. The association hall is one we can be proud of and many hall hires are coming to us via our Facebook page which has photographs of the hall, due to many halls no longer in use this puts us in a much stronger position. We look forward to the coming year.

The trustees' annual report was approved on 12 May 2017 and signed on behalf of the board of trustees by:

S Shipton  
Trustee

A Zinzan  
Trustee

# **St Stephen's Community Association**

## **Independent Examiner's Report to the Trustees of St Stephen's Community Association**

**Year ended 28 February 2017**

I report on the financial statements for the year ended 28 February 2017, which comprise the statement of financial activities, statement of financial position and the related notes.

### **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act, and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

BURGESS HODGSON LLP  
Chartered accountant

Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

12 May 2017

# St Stephen's Community Association

## Statement of Financial Activities

28 February 2017

		Unrestricted funds	2017 Restricted funds	Total funds	2016 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	12,000	900	12,900	23,316
Charitable activities	5	18,541	—	18,541	19,954
Investment income	6	56	—	56	—
Other income	7	681	—	681	719
<b>Total income</b>		<u>31,278</u>	<u>900</u>	<u>32,178</u>	<u>43,989</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	38,238	2,351	40,589	47,108
<b>Total expenditure</b>		<u>38,238</u>	<u>2,351</u>	<u>40,589</u>	<u>47,108</u>
<b>Net expenditure and net movement in funds</b>		<u>(6,960)</u>	<u>(1,451)</u>	<u>(8,411)</u>	<u>(3,119)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		56,435	4,887	61,322	64,441
<b>Total funds carried forward</b>		<u>49,475</u>	<u>3,436</u>	<u>52,911</u>	<u>61,322</u>

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

The notes on pages 8 to 14 form part of these financial statements.

# St Stephen's Community Association

## Statement of Financial Position

28 February 2017

		2017		2016
		£	£	£
<b>Fixed assets</b>				
Tangible fixed assets	13		27,412	28,103
<b>Current assets</b>				
Debtors	14	4,159		8,214
Cash at bank and in hand		24,316		26,445
		<u>28,475</u>		<u>34,659</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>2,976</u>		<u>1,440</u>
<b>Net current assets</b>			<u>25,499</u>	<u>33,219</u>
<b>Total assets less current liabilities</b>			<u>52,911</u>	<u>61,322</u>
<b>Net assets</b>			<u>52,911</u>	<u>61,322</u>
<b>Funds of the charity</b>				
Restricted funds			3,436	4,887
Unrestricted funds			49,475	56,435
<b>Total charity funds</b>	16		<u>52,911</u>	<u>61,322</u>

These financial statements were approved by the board of trustees and authorised for issue on 12 May 2017, and are signed on behalf of the board by:

S Shipton  
Trustee

A Zinzan  
Trustee

The notes on pages 8 to 14 form part of these financial statements.



# St Stephen's Community Association

## Statement of Cash Flows

28 February 2017

	2017 £	2016 £
<b>Cash flows from operating activities</b>		
Net expenditure	(8,411)	(3,119)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,758	3,105
Other interest receivable and similar income	(56)	–
Accrued expenses/(income)	1,536	(1,016)
<i>Changes in:</i>		
Trade and other debtors	4,055	11,704
Trade and other creditors	–	(68)
Cash generated from operations	(1,118)	10,606
Interest received	56	–
Net cash (used in)/from operating activities	<u>(1,062)</u>	<u>10,606</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(1,067)	(733)
Net cash used in investing activities	<u>(1,067)</u>	<u>(733)</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(2,129)</b>	<b>9,873</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>26,445</b>	<b>50,538</b>
<b>Cash and cash equivalents at end of year</b>	<b>24,316</b>	<b>60,411</b>

The notes on pages 8 to 14 form part of these financial statements.

# **St Stephen's Community Association**

## **Notes to the Financial Statements**

**Year ended 28 February 2017**

### **1. General information**

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is St Stephens Community Centre, Tenterden Drive, Hales Place, Canterbury, CT2 7BN.

### **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 under the historical cost convention, and the requirements of, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities effective 1 January 2015).

#### **Going concern**

The accounts have been prepared on a going concern basis. The Trustees continue to monitor the charity's ability to continue as a going concern based on the bank balances held and applications to local authorities for additional funding.

#### **Transition to FRS 102**

The entity transitioned from previous UK GAAP to FRS 102 as at 1 March 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 18.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# **St Stephen's Community Association**

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

**Year ended 28 February 2017**

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

#### **Incoming resources**

All incoming resources are 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- 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**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# St Stephen's Community Association

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

Year ended 28 February 2017

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

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### 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:

Leasehold Property	-	Over the term of the lease.
Fixtures & Fittings	-	50% straight line
Equipment	-	15% straight line

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

# St Stephen's Community Association

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

Year ended 28 February 2017

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

#### Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
<b>Grants</b>			
CCC Grant	—	—	—
KCC Grant	—	900	<b>900</b>
<b>Other donations and legacies</b>			
Contributions from Bar Club	12,000	—	<b>12,000</b>
	<u>12,000</u>	<u>900</u>	<u><b>12,900</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
<b>Grants</b>			
CCC Grant	—	9,816	9,816
KCC Grant	—	1,500	1,500
<b>Other donations and legacies</b>			
Contributions from Bar Club	12,000	—	12,000
	<u>12,000</u>	<u>11,316</u>	<u>23,316</u>

# St Stephen's Community Association

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

Year ended 28 February 2017

### 5. Charitable activities

	Unrestricted Funds	<b>Total Funds 2017</b>	Unrestricted Funds	Total Funds 2016
	£	£	£	£
Letting receipts	18,541	<b>18,541</b>	19,954	19,954

### 6. Investment income

	Unrestricted Funds	<b>Total Funds 2017</b>	Unrestricted Funds	Total Funds 2016
	£	£	£	£
Bank interest receivable	56	<b>56</b>	—	—

### 7. Other income

	Unrestricted Funds	<b>Total Funds 2017</b>	Unrestricted Funds	Total Funds 2016
	£	£	£	£
Other income	681	<b>681</b>	719	719

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

	Unrestricted Funds	Restricted Funds	<b>Total Funds 2017</b>
	£	£	£
Education and social welfare	37,404	2,351	<b>39,755</b>
Support costs	834	—	<b>834</b>
	<b>38,238</b>	<b>2,351</b>	<b>40,589</b>

  

	Unrestricted Funds	Restricted Funds	Total Funds 2016
	£	£	£
Education and social welfare	36,270	10,004	46,274
Support costs	834	—	834
	<b>37,104</b>	<b>10,004</b>	<b>47,108</b>

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

	Activities undertaken directly	Support costs	<b>Total funds 2017</b>	Total fund 2016
	£	£	£	£
Education and social welfare	39,755	—	<b>39,755</b>	46,274
Governance costs	—	834	<b>834</b>	834
	<b>39,755</b>	<b>834</b>	<b>40,589</b>	<b>47,108</b>

# St Stephen's Community Association

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

Year ended 28 February 2017

### 10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2017	2016
	£	£
Depreciation of tangible fixed assets	1,758	3,105
Fees payable for the audit of the financial statements	834	834

### 11. Staff costs

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

	2017	2016
	£	£
Wages and salaries	13,322	10,887

The average head count of employees during the year was 3 (2016: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2017	2016
	No.	No.
Number of administrative staff	3	2

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

### 12. Trustee remuneration and expenses

No Trustees received remuneration during the year.

### 13. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>				
At 1 March 2016	42,831	3,858	8,718	55,407
Additions	—	—	1,067	1,067
<b>At 28 February 2017</b>	<u>42,831</u>	<u>3,858</u>	<u>9,785</u>	<u>56,474</u>
<b>Depreciation</b>				
At 1 March 2016	18,126	3,858	5,320	27,304
Charge for the year	455	—	1,303	1,758
<b>At 28 February 2017</b>	<u>18,581</u>	<u>3,858</u>	<u>6,623</u>	<u>29,062</u>
<b>Carrying amount</b>				
<b>At 28 February 2017</b>	<u>24,250</u>	<u>—</u>	<u>3,162</u>	<u>27,412</u>
At 29 February 2016	<u>24,705</u>	<u>—</u>	<u>3,398</u>	<u>28,103</u>

# St Stephen's Community Association

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

Year ended 28 February 2017

### 14. Debtors

	2017	2016
	£	£
Prepayments and accrued income	1,644	5,304
Contributions owed by Bar Club	2,311	2,696
Other debtors	204	214
	<u>4,159</u>	<u>8,214</u>

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

	2017	2016
	£	£
Accruals and deferred income	<u>2,976</u>	<u>1,440</u>

### 16. Analysis of charitable funds

#### Unrestricted funds

	At 1 March 2016			At 28 February 2017
	£	Income £	Expenditure £	£
General funds	<u>56,435</u>	<u>31,278</u>	<u>(38,238)</u>	<u>49,475</u>

#### Restricted funds

	At 1 March 2016			At 28 February 2017
	£	Income £	Expenditure £	£
Restricted Funds	<u>4,887</u>	<u>900</u>	<u>(2,351)</u>	<u>3,436</u>

The club has received restricted grants from Kent County Council during the year totalling £900 (2016: £1,500), used to cover the installation of Fire doors.

The restricted grants received from Canterbury City Council during the year total £nil (2016: £9,816).

### 17. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	<u>25,432</u>	<u>1,980</u>	<u>27,412</u>

### 18. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 March 2015.

No transitional adjustments were required in the retained funds or income or expenditure for the year.



# **St Stephen's Community Association**

## **Management Information**

**Year ended 28 February 2017**

**The following pages do not form part of the financial statements.**

# St Stephen's Community Association

## Detailed Statement of Financial Activities

28 February 2017

	2017 £	2016 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
CCC Grant	—	9,816
KCC Grant	900	1,500
Contributions from Bar Club	12,000	12,000
	<u>12,900</u>	<u>23,316</u>
<b>Charitable activities</b>		
Letting receipts	18,541	19,954
	<u>18,541</u>	<u>19,954</u>
<b>Investment income</b>		
Bank interest receivable	56	—
	<u>56</u>	<u>—</u>
<b>Other income</b>		
Other income	681	719
	<u>681</u>	<u>719</u>
<b>Total income</b>	<u>32,178</u>	<u>43,989</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	13,322	10,887
Rates and water	2,687	2,273
Light and heat	6,447	8,486
Repairs and maintenance	9,744	15,074
Insurance	3,269	3,325
Legal and professional fees	894	1,842
Telephone	841	686
Other office costs	694	701
Depreciation	1,758	3,105
Contributions to bar club	665	460
Sundry expenses	268	269
	<u>40,589</u>	<u>47,108</u>
<b>Total expenditure</b>	<u>40,589</u>	<u>47,108</u>
<b>Net expenditure</b>	<u>(8,411)</u>	<u>(3,119)</u>

Carried forward

# St Stephen's Community Association

## Notes to the Detailed Statement of Financial Activities

28 February 2017

	2017 £	2016 £
<b>Expenditure on charitable activities</b>		
<b>Education and social welfare</b>		
<b><i>Activities undertaken directly</i></b>		
Wages/salaries	13,322	10,887
Rates & water	2,687	2,273
Light & heat	6,447	8,486
Repairs & maintenance	9,744	15,074
Insurance	3,269	3,325
Legal and professional fees	60	1,008
Telephone	841	686
Printing, postage, stationery	694	701
Depreciation	1,758	3,105
Contributions to bar club	665	460
Sundry expenses	268	269
	<u>39,755</u>	<u>46,274</u>
<b>Governance costs</b>		
Independent examiners fees	834	834
	<u>834</u>	<u>834</u>
<b>Expenditure on charitable activities</b>	<u><u>40,589</u></u>	<u><u>47,108</u></u>