



## FRAMPTON COMMUNITY ASSOCIATION.

Registered Office: Cadbury Hall, Lake Lan, Frampton on Severn, GL2 7HG.  
[Registered Charity Number: 273675]

### Chairs Report.

#### **2022 - 2023**

The financial year 2022 - 2023 saw the continuing struggle to bring the Hall back to profit after the Covid pandemic challenges. Valiant efforts were made by the outgoing Trustees, Nigel Wills, Jim Ball and Derek Barnes, to whom we give thanks for all their hard work. It was these Trustees that called out to the Village for volunteers, resulting in Martin Lewis, Alison Long and I taking on the roles of Chair, Treasurer, Secretary & Chair respectively. This occurred at the EGM called on 11th January, at which point the previous Trustees resigned to take well deserved rests.

At the point of taking over as Trustees our finances looked quite bleak with costs increasing over time, yet use (and therefore income) had decreased during and after the pandemic. One of the initial actions of the trustees was to ascertain, determine & document what our key mission and delivery points were to be.

- To create & ensure financial viability of the FCA
- Ensure facilities are providing benefit and are well maintained /preserved / improved
- To expand and increase the usage & enjoyment of FCA facilities

After these were unanimously agreed upon by the Trustees, we set about creating an action plan which would add further detail of the actions we were taking / would take to support our mission.

#### **2023 – 2024**

- Financial Viability.

The first (and arguably biggest) game changer was increasing the use of the bar facilities. We have hosted events such as tribute acts, parties, a wedding and our FCA summer skittles league. We have delivered in excess of £15,000 of bar revenue in just 9 months (compared to £6,000 in 2022). We have an ongoing calendar of social events which should help us to return to financial viability moving forward. I would like to make a special mention and give our collective thanks to Dan Price who has taken over as bar manager and to Craig Barnfield who organised and the summer skittles league.

- Preserving the Facilities.

With a large building, much of which is over 85 years old (built in 1936) there is quite a financial liability associated with maintaining the facility. Special thanks must go to Andrew Wood (Executive Committee member) who has resourced a group of tradespeople who are able to help with the ongoing maintenance for the Cadbury Hall.

We have commissioned full condition surveys on the Cadbury Hall and Scout Hut to enable us to identify a timeline for required works in both the buildings.

I am also grateful to the Frampton Fundraisers who have not only made a donation to assist with some of the playground enhancements and I would like to thank Dicky & Nicky Baker for their ongoing efforts to

look after the recreation ground and village play area.

- Increasing Usage.

Our key / affiliated groups continue to meet for their regular activities and we are actively looking for new groups to join us. We are we have introduced some new events for the community such as an NHS drop in for health checks / vaccines, Gloucester Police who have been in security marking push bikes for example and are working with Gloucestershire Libraries to facilitate a pop-up mobile library in the Cadbury Hall.

I will end my report with two points. Firstly, I am grateful and indebted to Ali Long who as our secretary puts in a huge amount of time and effort into the FCA and the never-ending paper trail. I am also grateful to Martin Lewis our treasurer who has helped us plot a course back to an “in the black”.

Secondly, we are looking to increase the numbers of Trustees and committee members. We only have 3 trustees and this leaves us in a quite vulnerable position should one become unavailable. We are therefore actively trying to recruit another 3 trustees and more committee members to strengthen our team.

Cameron Thomas

Chairman



Frampton Community Association		273675		<b>CC17a</b>
Annual accounts for the period				
Period start date	<b>1st April 2022</b>	<b>To</b>	<b>31st March 2023</b>	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>							
	Voluntary income	S01	2,094	6,000	-	8,094	10,278
	Activities for generating funds	S02	25,771	-	-	25,771	13,597
	Investment income	S03	-	-	-	-	-
<b>Incoming resources from charitable activities</b>							
		S04	-	-	-	-	-
<b>Other incoming resources</b>							
		S05	-	-	-	-	-
<b>Total incoming resources</b>			27,865	6,000	-	33,865	23,875
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>							
	Costs of generating voluntary income	S07	-	-	-	-	-
	Fundraising trading costs	S08	-	-	-	-	-
	Investment management costs	S09	-	-	-	-	-
<b>Charitable activities</b>							
		S10	31,544	-	-	31,544	23,195
<b>Governance costs</b>							
		S11	5,394	-	-	5,394	15,958
<b>Other resources expended</b>							
		S12	-	-	-	-	-
<b>Total resources expended</b>			36,938	-	-	36,938	39,153
<b>Net incoming/(outgoing) resources before transfers</b>			- 9,073	6,000	-	- 3,073	- 15,278
<b>Gross transfers between funds</b>							
		S15	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>			- 9,073	6,000	-	- 3,073	- 15,278
<b>Other recognised gains/(losses)</b>							
	Gains and losses on revaluation of fixed assets for the charity's own use	S17	-	-	-	-	-
	Gains and losses on investment assets	S18	-	-	-	-	-
<b>Net movement in funds</b>			- 9,073	6,000	-	- 3,073	- 15,278
<b>Total funds brought forward</b>			95,463	-	-	95,463	110,741
<b>Total funds carried forward</b>			86,390	6,000	-	92,390	95,463

## Section B Balance sheet

		Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Tangible assets	(Note 9)	B01	50,651	-	-	50,651	63,892
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
<b>Total fixed assets</b>		B04	50,651	-	-	50,651	63,892
<b>Current assets</b>							
Stock and work in progress		B05	-	-	-	-	546
Debtors	(Note 11)	B06	520	-	-	520	2,899
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	27,497	-	-	27,497	29,903
<b>Total current assets</b>		B09	28,017	-	-	28,017	33,348
<b>Creditors: amounts falling due within one year</b>							
	(Note 12)	B10	-	-	-	-	1,778
<b>Net current assets/(liabilities)</b>		B11	28,017	-	-	28,017	31,570
<b>Total assets less current liabilities</b>		B12	78,668	-	-	78,668	95,462
<b>Creditors: amounts falling due after one year</b>							
	(Note 12)	B13	-	-	-	-	-
<b>Provisions for liabilities and charges</b>							
		B14	-	-	-	-	-
<b>Net assets</b>		B15	78,668	-	-	78,668	95,462
<b>Funds of the Charity</b>							
<b>Unrestricted funds</b>							
		B16	76,684			76,684	93,601
		B17	-			-	-
<b>Restricted income funds (Note 13)</b>		B18		1,983		1,983	1,861
<b>Endowment funds (Note 13)</b>		B19			-	-	-
<b>Total funds</b>		B20	76,684	1,983	-	78,667	95,462

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

**Section C****Notes to the accounts**Note 1 **Basis of preparation**

*This section should be completed by all charities .*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\*  Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

*Give details in this box if a different standard has been followed.*

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

*Give details in this box of any material changes that have been made.*

N/A

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

*Give details in this box of any material changes that have been made.*

N/A

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• the trustees are virtually certain they will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

<b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b>	N/A
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**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
<b>Voluntary income</b>	Grants & donations	2,094	10,278
	Grant for heating improvements	6,000	-
		-	-
		-	-
	<b>Total</b>	8,094	10,278
<b>Activities for generating funds</b>	Sundry income	161	-
	Cadbury Hall hire	13,502	6,191
	Bar revenue	8,103	4,090
	Newsletter advertising	3,675	3,316
	Affiliation fees	330	-
<b>Total</b>	25,771	13,597	
<b>Investment income</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Incoming resources from charitable activities</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-

**Section C****Notes to the accounts****(cont)****Note 4 Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
<b>Costs of generating voluntary income</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Fundraising trading costs</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Investment management costs</b>		-	-
		-	-
	<b>Total</b>	-	-
<b>Charitable activities</b>	Cadbury Hall Running Costs	6,950	7,581
	Cadbury Hall maintenance	1,750	1,494
	Projects - heating improvements	6,720	-
	Bar stock & expenses	4,771	2,253
	Utilities	7,251	4,298
	Newsletter costs	4,102	2,991
	Other costs	-	4,578
<b>Total</b>	31,544	23,195	
<b>Governance costs</b>	Overheads	5,394	15,958
		-	-
	<b>Total</b>	5,394	15,958



**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
n/a	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6 Details of certain items of expenditure****6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
0	0
£	£

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
120	120
n/a	n/a

**Section C****Notes to the accounts****(cont)****Note 7****Paid employees***Please complete this note if the charity has any employees. - N/A***7.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	-	-
Employer's National Insurance costs	-	-
Pension costs	-	-
<b>Total staff costs</b>	-	-

**7.2 Average number of full-time equivalent employees in the year**

	This year Number	Last year Number
The parts of the charity in which the employees work	Fundraising	-
	Charitable Activities	-
	Governance	-
	Other	-
	<b>Total</b>	-

**7.3 Defined contribution pension scheme***Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

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	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		



**Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	7,850	-	-	157,653	-	165,503
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	7,850	-	-	157,653	-	165,503

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL	SL or RB	SL or RB	SL	SL or RB
<b>** Rate</b>	0			8.40%	

Balance brought forward	-	-	-	101,611	-	101,611
Depreciation charge for year	-	-	-	13,241	-	13,241
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	114,852	-	114,852

**9.3 Net book value**

Brought forward	7,850	-	-	56,042	-	63,892
Carried forward	7,850	-	-	42,801	-	50,651

**9.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

n/a
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\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 10 Investment assets - N/A**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

**10.2** A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

**10.3** A breakdown of the income from investments agreeing with SOFA row S03.

**Analysis of investments**

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value


**Note 11 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

## Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	520.0	2,899.0	-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	<b>520.0</b>	<b>2,899.0</b>	<b>-</b>	<b>-</b>

**Note 12 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

## 12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	1,778	-	-
Accruals and deferred income	-	-	-	-
<b>Total</b>	<b>-</b>	<b>1,778</b>	<b>-</b>	<b>-</b>

## 12.2 Security over assets

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

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**Note 13 Endowment and restricted income funds**

Please complete this section if the charity has any endowment or restricted income funds.

**13.1 Funds held**

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions
Playing Field	R	Donations for playing field equipment
Snooker Club	R	Snooker Club funds
Refurbishments	R	Donations for Cadbury Hall maintenance.

**13.2 Movements of major funds**

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Playing Field	707	-	-	-	-	707
Snooker Club	811	-	-	-	-	811
Refurbishments	343	-	-	-	-	343
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total Funds</b>	<b>1,861</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,861</b>

**13.3 Transfers between funds**

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

**Note 14 Transactions with related parties - N/A**

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

**14.1 Remuneration and benefits**

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

**14.2 Loans**

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

**14.3 Other transaction(s) with trustees or related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £



**Note 15****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

N/A

I report to the trustees on my examination of the financial statements of FRAMPTON ON SEVERN COMMUNITY ASSOCIATION ('the charity') for the year ended 31 March 2023.

### **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.

*Katherine Ford*

Katherine Ford FMAT ATT  
Independent Examiner

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10 June 2024