

**Clover Hill Community Association (CHCA)**

**End of Year Meeting**

**October 2022**

**Agenda**

1. **AGM**
2. **Finance**
3. **Hires**
4. **Staff**
5. **Building issues**
6. **AOB**

**Present: - Andrea Wright Chair, Sara Parfit, Keith Wright**

**No apologies**

- 1) Next Annual General Meeting will be scheduled for May 2023, after the local elections which are booked for Thursday 4<sup>th</sup> May. The proposed date for AGM is Thursday 18<sup>th</sup> May 2023.
- 2) Finances, The Association remains with a positive bank balance. We await the end of year summary to see the impact of the increase in heating and electricity to project the overall position. CHCA have invested in a new security system which is now working, this cost £15K and resulted in a decrease in our reserves.  
We continue to contract with Triple Bottom Line to bookkeep and work out wages.
- 3) Hires, the building remains busy with a variety of hires. We are almost at full capacity. The number of enquiries has declined slightly in the last quarter, but we are in the position of declining most hires because of lack of capacity. Keith continues to administer the booking system. In our April 2023 meeting the committee will discuss an increase in hire charges.
- 4) Staff, we continue to employ one person. This employee is the hall cleaner. We also commission a local cleaning company to provide cover when our cleaner is on holiday or sick. The committee are managing to undertake the remaining duties themselves, thus it is not necessary currently to employ any further staff.
- 5) Building Issues, our lease with Norwich City Council expired this year, we have contacted them a number of times to renew our agreement. Norwich City Council has a backlog in work and will hopefully commence this work in the New Year. We continue to have contractors commissioned by Norwich City Council visit the building, Sara supervises contractors' visits to the building.
- 6) AOB: Nothing



**Andrea Wright (Chair)**



<b>Cloverhill Community Association</b>		Charity No	803185	<b>CC17a</b>
Annual accounts for the period				
Period start	01-Mar-21	To	Period end	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
<b>Incoming resources</b>					
<b>Note 4</b>					
<b>Fund raising income</b>	Grants received	10,897	-	10,897	-
Lettings of community centre	Lettings to clubs	16,231	-	16,231	6,301
Lettings of community centre	Casual hire	300	-	300	18
Other fund raising	Social activity	-	-	-	-
Investment income	Interest	2	-	2	4
<b>Other incoming resources</b>	Other activities	3,371	-	3,371	29,258
<b>Total incoming resources</b>		<b>30,800</b>	<b>-</b>	<b>30,800</b>	<b>35,580</b>
<b>Resources expended</b>					
<b>Notes 5 - 7</b>					
<b>Costs of Generating Funds</b>	Performed by volunteers (no cost)	-	-	-	-
Costs of generating voluntary income	Included within charitable activities (below)	-	-	-	-
<b>Charitable activities</b>	Building operating costs, and provision of services	19,961	-	19,961	26,030
<b>Governance costs</b>	Independent Inspection/Audit and Other Professional	1,320	-	1,320	1,440
<b>Total resources expended</b>		<b>21,281</b>	<b>-</b>	<b>21,281</b>	<b>27,470</b>
<b>Net incoming/ - outgoing resources before transfers</b>		<b>9,519</b>	<b>-</b>	<b>9,519</b>	<b>8,110</b>
<b>Fund transfers</b>		603	-	603	-
<b>Total funds brought forward</b>		<b>51,027</b>	<b>4,019</b>	<b>55,046</b>	<b>46,936</b>
<b>Total funds carried forward</b>		<b>61,149</b>	<b>3,416</b>	<b>64,565</b>	<b>55,046</b>

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on Page 2 as required by the said statement.

All activities derive from continuing operations.

The notes on pages 3 to 7 form an integral part of these accounts.

## Section B

## Balance sheet

		Unrestricted funds	Restricted income funds	Total this year	Total last year
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	Note 8	14,121	3,416	17,537	20,633
Investments	Note 9	-	-	-	-
<b>Total fixed assets</b>		<b>14,121</b>	<b>3,416</b>	<b>17,537</b>	<b>20,633</b>
<b>Current assets</b>					
Stock and work in progress		-	-	-	-
Debtors	Note 10	3,638	-	3,638	3,064
(Short term) investments		-	-	-	-
Cash at bank and in hand		45,120	-	45,120	33,392
<b>Total current assets</b>		<b>48,758</b>	<b>-</b>	<b>48,758</b>	<b>36,456</b>
Creditors: amounts falling due within one year	Note 11	1,730	-	1,730	2,043
<b>Net current assets/(liabilities)</b>		<b>47,028</b>	<b>-</b>	<b>47,028</b>	<b>34,413</b>
<b>Total assets less current liabilities</b>		<b>61,149</b>	<b>3,416</b>	<b>64,565</b>	<b>55,046</b>
Creditors: amounts falling due after one year	Note 11	-	-	-	-
Provisions for liabilities and charges		-	-	-	-
<b>Net assets</b>		<b>61,149</b>	<b>3,416</b>	<b>64,565</b>	<b>55,046</b>
<b>Funds of the Charity</b>					
Unrestricted funds	Note 12	61,149		61,149	51,027
Restricted funds	Note 13		3,416	3,416	4,019
<b>Total funds</b>		<b>61,149</b>	<b>3,416</b>	<b>64,565</b>	<b>55,046</b>

The notes on pages 3 to 7 form an integral part of these accounts.

Signed by trustees on behalf of all the trustees

Signature	Print Name	Date of approval

**Note 1 Basis of preparation****1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost convention and in accordance with Financial Reporting Standards for Smaller Entities (FRSSE), effective January 2008. In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2016) issued in February 2016, applicable UK Accounting Standards and the Charities Act 2011.

The particular accounting policies followed are set out below.

**1.2 Change in basis of accounting**

There have been no changes to the basis of accounting.

**1.3 Changes to previous accounts**

There are no adjustments to previous accounts.

**Note 2 Accounting policies****ASSETS****Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £100. They are valued at cost or a reasonable value on receipt. They are used for charitable purposes.

**Capital Grants**

Gifts of tangible fixed assets or grants of a capital nature given for specific purposes and fully utilised in the furtherance of the objects of the charity are credited to a relevant restricted fixed asset fund designated for this purpose. The related fixed asset is shown on the balance sheet at the full cost of acquisition and depreciated over the useful life in accordance with the depreciation policy (below). As these assets are depreciated then the related restricted fund is reduced to reflect the reduction in the value. The depreciation and related reductions in reserves are included in the income statement in the year that the depreciation is incurred. Any specific restrictions imposed by the grant making body, beyond use by the charity for the purposes of its normal charitable activities, on use of the assets, is disclosed in the Fixed Assets notes.

**Depreciation**

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a reducing balance method over their expected useful economic lives as follows:

Building refurbishment	15%
Plant and machinery	15%
Fixtures & Fittings	15%
Equipment	15%

**INCOMING RESOURCES****Recognition of incoming resources**

Income from grants, legacies, donations, appeals, fundraising and investments is recognised in the Statement of Financial Activities (SOFA) when they are receivable, except as follows:

When donors specify that they must be used in future accounting periods the income is deferred until those periods.

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions have been met.

When donors specify that grants, donations and legacies, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

**Incoming resources with related expenditure**

Where incoming resources have significant related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA. Rental income is reported net of collection charges on a receivable basis.

**Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

**Contractual income and performance related grants**

This is only included in the SOFA once the related goods or services have been delivered.

**Gifts in kind**

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.

**Donated services and facilities**

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.

**Volunteer help**

The value of any voluntary help received is not included in the accounts and is described in the Trustees Annual Report.

**Note 2 Accounting policies (continued)****EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised in the SOFA on an accruals basis as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>VAT</b>	VAT which cannot be recovered is included with the expense to which it relates.
<b>Taxation</b>	As a registered charity, the company is exempt from income and corporation tax to the extent that income and grants are applicable to charitable purposes only.
<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>Resource allocation</b>	Resources expended are allocated to particular activities where the cost relates directly to that activity.
<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, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
<b>Funds held by the charity</b>	Funds held are either: Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees Designated/restricted funds – these are funds which can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by a donor or when funds are solicited on the explicit understanding that they will be applied to particular restricted

**Note 3 Winding up or dissolution of the charity**

In upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the remaining accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**Note 4 Analysis of incoming resources**

	Analysis	This year £	Last year £
<b>Grants received</b>	Restricted funds	-	-
	<b>Total</b>	-	-
<b>Lettings of community centre</b>	Lettings to clubs	16,231	6,301
	Casual hire	300	18
	<b>Total</b>	16,531	6,318
<b>Other fund raising</b>	Social activities	-	-
	<b>Total</b>	-	-
<b>Investment income</b>	Bank interest	2	4
	<b>Total</b>	2	4
<b>Other incoming resources</b>	Donations	-	-
	Fund raising	-	-
	Other	3,371	29,258
	<b>Total</b>	3,371	29,258
<b>Total incoming resources (See SOFA)</b>		19,903	35,580

**Note 5 Analysis of resources expended**

	Analysis	This year £	Last year £
<b>Charitable activities</b>	Payroll costs of staff	7,981	14,952
	Rates, water and service charges	271	657
	Utilities	3,237	3,359
	Insurance	827	782
	Cleaning	2,688	890
	Trade refuse	256	295
	Telephone and fax	221	274
	Internet	632	624
	Postage	-	-
	Stationery and printing	4	219
	Training	-	-
	Equipment repairs and renewals	253	446
	Software / IT support	-	-
	Advertising	148	117
	Trustee expenses	-	-
	Bad debt	-	-
	Licences	153	310
	Sundry outgoings	195	86
	Building and fixtures depreciation	2,493	2,932
	Restricted fund assets depreciation	603	709
	<b>Total</b>	<b>19,961</b>	<b>26,030</b>
<b>Governance costs</b>	Independent Accountant's inspection / Audit	660	660
	Accountancy and book keeping costs	660	780
	Professional fees	-	-
	Bank charges	-	-
	<b>Total</b>	<b>1,320</b>	<b>1,440</b>
<b>Total resources expended (see SOFA)</b>		<b>21,281</b>	<b>27,470</b>

**Note 6 Staff costs (included in resources expended)**

	Analysis	This year £	Last year £
<b>Staff costs</b>	Wages and salaries	7,424	14,340
	Pension contributions	163	366
	Social security costs	394	246
	<b>Total</b>	<b>7,981</b>	<b>14,952</b>

No employee earned over £60,000 per annum. The average number of employees during the current year amounted to the equivalent of one full time person (Last year one). There were two people included on the payroll.

**Note 7 Details of certain items of expenditure (included in resources expended)**

	Analysis	This year £	Last year £
<b>Trustee expenses</b>	Number of trustees who were paid expenses	-	-
	Nature of the expenses	N/a	N/a
	<b>Total</b>	<b>-</b>	<b>-</b>

The above expense were waived and gifted back to the Trust and treated as donations.

	Analysis	This year £	Last year £
<b>Fees for examination or audit of the accounts</b>	Independent examiner's or auditors' fees	660	660
	Other fees (for example: advice, consultancy, accountancy services) paid to the independent	660	780
	<b>Total</b>	<b>1,320</b>	<b>1,440</b>

**Note 8 Tangible fixed assets****8.1 Cost or valuation**

	General fund assets	Restricted fund assets	Total
	£	£	£
Balance brought forward	46,317	12,763	59,080
Transfers	-	-	-
Additions	-	-	-
Revaluations	-	-	-
Disposals	-	-	-
<b>Balance carried forward</b>	<b>46,317</b>	<b>12,763</b>	<b>59,080</b>

**8.2 Accumulated depreciation and impairment provisions**

	Basis	Reducing balance	Reducing balance	Reducing balance
	Rate	15%	15%	15%
Balance brought forward		29,703	8,744	38,447
Depreciation charge for year		2,493	603	3,096
Impairment provisions		-	-	-
Revaluations		-	-	-
Disposals		-	-	-
<b>Balance carried forward</b>		<b>32,196</b>	<b>9,347</b>	<b>41,543</b>

**8.3 Net book value**

Brought forward	16,614	4,019	20,633
Carried forward	14,121	3,416	17,537

**Note 9 Investments**

There are no investments.

**Note 10 Debtors and 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	1,784	2,354	-	-
Inland revenue	-	-	-	-
Prepayments	1,854	710	-	-
<b>Total</b>	<b>3,638</b>	<b>3,064</b>	<b>-</b>	<b>-</b>

**Note 11 Creditors and accruals****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
	£	£	£	£
Trade creditors	32	32	-	-
Other creditors	-	465	-	-
Inland revenue	-	-	-	-
Accrued expenses	1,698	1,546	-	-
<b>Total</b>	<b>1,730</b>	<b>2,043</b>	<b>-</b>	<b>-</b>

## Note 12 Unrestricted Funds

		This year £	Last year £
<b>General funds</b>	<b>Analysis</b>		
	Balance brought forward	51,027	42,208
	Net Incoming resources	10,122	8,819
	Transfer to restricted funds	-	-
	<b>Balance carried forward</b>	<b>61,149</b>	<b>51,027</b>
<b>Represented by :</b>	Fixed assets	14,121	16,614
	Net current assets	47,028	34,413
	<b>Balance carried forward</b>	<b>61,149</b>	<b>51,027</b>
<b>Total Funds</b>		<b>61,149</b>	<b>51,027</b>

## Note 13 Restricted income funds

### Movements of major funds

#### Restricted funds

	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Fund balances carried forward £
Revenue accumulated fund	-	-	-	-
Norfolk Community Foundation - Equipment	-	-	-	-
<b>Total Restricted Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Restricted funds relating to depreciating assets

Jeffery Watling Fund for Suspended Ceiling	739	-	111	628
Community Hub - Window Screens	228	-	34	193
Norfolk Community Foundation - Outside Area	2,334	-	350	1,984
Norfolk Community Foundation - Window Screens	172	-	26	146
Norfolk Community Foundation - Mirrors for hall	118	-	18	100
Norfolk Community Foundation - Sound System	114	-	17	97
Norfolk Community Foundation - Curtain and Window film	315	-	47	267
<b>Total Restricted Funds</b>	<b>4,019</b>	<b>-</b>	<b>603</b>	<b>3,416</b>

#### Designated funds

<b>Total Funds</b>	<b>4,019</b>	<b>-</b>	<b>603</b>	<b>3,416</b>
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# Independent examiner's report on the accounts

## Section A

## Independent Examiner's Report

Report to the trustees/  
members of

**Cloverhill Community Association**

On accounts for the year  
ended

28 February 2022

**Charity no** 803185

Set out on pages

Pages 1 to 7 Headed: Section A Statement of financial activities, Section B Balance sheet and Section C Notes to the accounts.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's 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 our 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 statement**

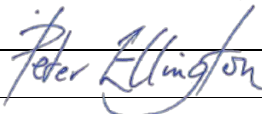
Our examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the 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 statement below.

**Independent examiner's statement**

In connection with our examination, no matter has come to our attention

1. which gives us 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 our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



**Date:** 24 August 2022

Name:

Peter Ellington FAIA

**Relevant professional qualification(s) or body (if any):**

Peter Ellington is practicing member of the Association of International Accountants.

Address:

Triple Bottom Line Accounting Limited, The Enterprise Centre, University of East Anglia, Norwich NR4 7TJ

No significant disclosures are necessary.

**Give here brief details of any items that the examiner wishes to comment upon.**

The books and records for the Cloverhill Community Association are maintained to a high standard. All supporting receipts and bank records were presented in an easily accessible and neat order.

There are no other significant matters to report.