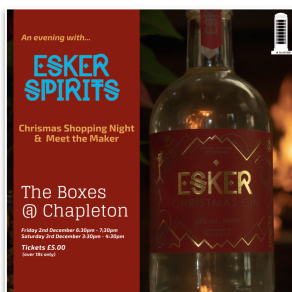


Chapelton Community Association

Trustees' Annual Report

August 2022 to March 2023



hello@chapelton-ca.uk



Chapelton Community Association

Scottish Charity Number: SC051928

139 Greenlaw Road, Chapelton

AB39 8AB

hello@chapelton-ca.uk

<https://www.chapelton-ca.uk>

Instagram: <https://instagram.com/chapeltoncommunityassociation>

Facebook:

<https://www.facebook.com/ChapeltonCommunityAssociation>

Charity Trustees

The charity trustees for the Chapelton Community Association were all appointed during 2022. No trustees left the board during the year.

The trustees at the time of writing are:

1. Laura Craig
2. Gillian Donald
3. Charlotte Litherland-Moir
4. Steve McLellan
5. Coral Durán Puertas
6. Gillan Steven
7. Alastair Struthers
8. Erin Wood

Objectives and activities

The Chapelton Community Association's purposes are stated in its constitution as:

- (i) the advancement of citizenship or community development;
- (ii) the provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended;
- (iii) the advancement of environmental protection or improvement;
- (iv) the saving of lives;

The organisation is founded to benefit the local community. Local is effectively described in the constitution as being within 2 kilometres of Chapelton, this is the radius within which a person must reside to be eligible for membership..

To deliver these objectives the Chapelton Community Association ran out several highly successful events and activities throughout the year including:

(i) fundraising activities and community events:

- a Christmas light switch on, attended by Santa
- A Halloween decoration competition
- Started a 200 club
- Organised a gin tasting evening
- Printed and distributed a quarterly local newsletter

(ii) Arranged community events that promoted health and wellbeing along with improving the conditions of life of the community through social interaction and leisure time activities:

- Camera club
- Over 60s club
- An easter hunt and egg decorating event
- Crochet club
- Wreath making workshop

- Craft club

(iii) planted a several thousand donated bulbs on the approach road into the town to improve the environment for people and animals

(iv) Contributed to the provision of Defibrillators in the local area and facilitated training in their use.

(v) Arranged and subsidised first aid training courses for residents and those in the local area.

Structure, governance and management

Type of governing document

The Chapelton Community Association is governed by its approved Constitution (version 2 – Aug 2022) which can be found on the website.

A board of trustees is appointed to govern and manage the charity for the benefit of the members and the community.

<https://www.chapelton-ca.uk>

Trustee recruitment and appointment

The Chapelton Community Association was formed in 2022 and the initial trustees were the founding members who signed the charity trustee declaration forms which accompanied the application for incorporation of the Chapelton Community Association.

Additional trustees were sought using existing social media channels within the town and through word of mouth through the community.

That process found several willing members of the community who volunteered during the year and were appointed at monthly trustee meetings using a 'nominated and seconded' approach.

The Chapelton Community Association's constitution allows for a maximum of 10 trustees.

Achievements and performance

The Chapelton Community Association has achieved some significant successes during its inaugural year.

The notable highlights are:

Bulb Planting

500 crocus, 1200 daffs, 1000 tulips bulbs were donated by the Cairnhill Community Allotment to the CCA and were planted by volunteers organised by the CCA. The planting brought out many members of the community and has greatly enhanced the environment in 2023.

200 Club

A 200 club was started and is raising funds for the charity

Over 60s club

An over 60s club was founded with the aid of the CCA and holds events on a monthly cadence. The events are well supported and have greatly enhanced the social opportunities for the demographic in town. These events are hosted at the Brio Retirement village making them accessible to all.

Halloween Competition

A halloween decoration competition was organised, encouraging residents to decorate their homes for the holiday. This prompted much friendly rivalry among residents and produced some wonderful spectacles for the community's kids to view and enjoy throughout the month.

Other clubs and classes

The CCA has also helped to organise several classes and clubs in the town including a crochet club, craft club, and camera club.

Easter celebration

Need more info

Christmas event

The CCA organised and supported the annual Christmas light switch on at Hume Square, bringing the community together to sing carols,

meet Santa and celebrate the switching on of the Christmas lights on the square.

Chapelton Chat

A quarterly newsletter has been created and distributed to every household in town sharing news, advice and local interest stories. The last print run required 400 copies.

General

The Chapelton Community Association also made significant steps towards compliance with the OSCR rules, and those of insurance complies by creating and approving a wide library of policies and procedures including:

- Risk assessment templates
- Other governance documentation
- An accident book has been purchased
- Public liability insurance has been secured.

- **Financial review**

The financial statements comply with the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 (FRS 102).

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of specified service is deferred until the criteria for income recognition are met.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time of is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Chapelton Community Association's work.

The Chapelton Community Association has organised a number of events, some funded by donations/fundraising as free for the community, some supported by grant funding and others at minimal ticket cost to cover room hire.

At the end of the financial year we held £3,434 in cash

Unrestricted funds held £2,600 cash of which £1,872 is deferred income in advance of the 200 club draws being run.

Designated funds held £829 cash of which £682 is deferred income in advance of advertising in future Chapelton Chats

Restricted funds held £5 cash

Revenue and expenditure

Chapelton Community Association

For the year ended 31 March 2023

Account	2023	2023 Unrestricted	2023 Designated	2023 Restricted
Revenue				
Charitable Activity Income	4,760.18	2,992.68	1,107.50	660.00
Donations and Gifts	431.00	431.00	0.00	0.00
Fundraising Event Income	1,226.38	1,226.38	0.00	0.00
Other Revenue	0.01	0.01	0.00	0.00
Gift in Kind	1,637.32	1,637.32	0.00	0.00
Grants	2,000.00	0.00	0.00	2,000.00
Total Revenue	10,054.89	6,287.39	1,107.50	2,660.00
Gross Revenue	10,054.89	6,287.39	1,107.50	2,660.00
Expenditure				
Bank Fees	130.22	115.56	0.00	14.66
Charitable Activity Expenses	6,532.09	3,084.50	807.59	2,640.00
Fundraising Event Expenses	808.60	808.60	0.00	0.00
General Expenses	145.05	145.05	0.00	0.00
Insurance	82.60	82.60	0.00	0.00
IT Software and Consumables	567.45	567.45	0.00	0.00
Postage, Freight & Courier	23.21	0.00	23.21	0.00
IT Cloud Hosting	767.20	767.20	0.00	0.00
Total Expenditure	9,056.42	5,570.96	830.80	2,654.66
Surplus/(deficit)	998.47	716.43	276.70	5.34

Balance Sheet

Chapelton Community Association
As at 31 March 2023

Account	31 Mar 2023	31 Mar 2023 Unrestricted	31 Mar 2023 Restricted	31 Mar 2023 Designated
Current Assets				
Cash at bank and in hand				
Cash	20.40	20.40	0.00	0.00
Chapelton Community Association	3,379.33	2,544.79	5.34	829.20
GBP PayPal	35.10	35.10	0.00	0.00
Total Cash at bank and in hand	3,434.83	2,600.29	5.34	829.20
Accounts Receivable	130.00	0.00	0.00	130.00
Prepayments	115.64	115.64	0.00	0.00
Total Current Assets	3,680.47	2,715.93	5.34	959.20
Creditors: amounts falling due within one year				
Accounts Payable	127.50	127.50	0.00	0.00
Income in Advance	2,554.50	1,872.00	0.00	682.50
Total Creditors: amounts falling due within one year	2,682.00	1,999.50	0.00	682.50
Net Current Assets (Liabilities)	998.47	716.43	5.34	276.70
Total Assets less Current Liabilities	998.47	716.43	5.34	276.70
Net Assets	998.47	716.43	5.34	276.70
Capital and Reserves				
Current Year Earnings	998.47	716.43	5.34	276.70
Total Capital and Reserves	998.47	716.43	5.34	276.70

Statement of the charity's policy on reserves

Purpose

The purpose of this Operating Reserve Policy for the Chapelton Community Association is to build and maintain an adequate level of net assets to support the organisation's day-to-day operations in the event of unforeseen shortfalls.

The reserve may also be used for one-time, nonrecurring expenses that will build long-term capacity, such as staff development, research and development, or investment in infrastructure.

Operating reserves are not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. The organisation intends for the operating reserves to be used and replenished within a reasonable period of time. This Operating Reserve Policy will be implemented in conjunction with the other financial policies of the organisation and is intended to support the goals and strategies contained in those related policies and in strategic and operational plans.

Definition and Goals

The Operating Reserve Fund is defined as the designated fund set aside by action of the governing board. The minimum amount to be designated as operating reserves will be established in an amount sufficient to maintain ongoing operations and programs for a set period of time, measured in months. The operating reserve serves a dynamic role and will be reviewed and adjusted in response to internal and external changes.

The target minimum Operating Reserve Fund is equal to 6 months of average recurring operating costs. In addition to calculating the actual operating reserve at the fiscal year-end, the operating reserve fund target minimum will be calculated each year after approval of the annual budget. These reserves will be reported to Board of Trustees and included in the regular financial reports.

Accounting for Reserves

The Operating Reserve Fund will be recorded in the accounting system and financial statements as Board Designated Operating Reserve. The Operating Reserve Fund will be funded and available in cash or cash equivalents.

Funding of Reserves

The Operating Reserve Fund will be funded annually with surplus unrestricted operating funds to ensure the total Fund amount represents at a minimum six months of normal operating expenses. The governing board may, from time to time, direct that a specific source of revenue be set aside for operating reserves. Examples may include one-time gifts or bequests, special grants, or special appeals. The Chair of the Trustees will identify the need for access to reserve funds and confirm that the use is consistent with the purpose of the reserves as described in this Operating Reserve Policy.

Determination of need requires analysis of the sufficiency of the current level of reserve funds, the availability of any other sources of funds before using reserves, and evaluation of the time period for which the funds will be required and replenished.

Authority to Use Operating Reserves

Authority for the use of operating reserves is delegated to the Chair of the Trustees. The use of operating reserves will be reported to the Board of Trustees at their next scheduled meeting, accompanied by a description of the analysis and determination of the use of funds, and plans for replenishment to restore the Operating Reserve Fund to the target minimum amount. The Chair must receive prior approval from the board of Trustees if the operating reserves will take longer than six months to replenish.

Review of Policy

This Policy will be reviewed by the Board of trustees every year at minimum, or sooner if warranted by internal or external events or changes. Changes to the Policy will be recommended by the Chair to the board of trustees for approval.

Total reserve target covering insurances, I.T. infrastructure critical to running some of which is currently supported by donated services from Microsoft and Google is £2800

Donated services from Microsoft and Google are currently secure for the next financial year, setting a target for this coming year to meet those things that the CCA has to pay for at £330.

Having a surplus of £716 in unrestricted funds at the end of the year we will place £400 into the Operating Reserve beginning of the financial year 2023/2024

Details of any deficit

There is no deficit for the current financial year, and we forecast none for this year.

Donated facilities and services

We have been supported by the following companies and individuals:

list:

- Bank of Scotland
- Administered by Charity Digital and Tech Soup
 - Google
 - Microsoft
- Tesco
- Bingo prize
 - ABWR
 - Devenick Drinks
 - Omnia
 - Brae
 - Stack
 - Lounge
 - Redrocks

Future plans

In 2023-2024 the CCA plans to organise a celebration event in the town for King Charles coronation, a yoga in the park event, and begin regular litter picks.

The charity will continue in its organisation of annual events such as the easter celebration, the Halloween competition, the Christmas celebration and its more regular events such as their over 60s club.

The CCA hopes to raise funds to purchase and install lamp standard mounted Christmas lights in 2023.

Additional information

No additional information.

Declaration

Signed on behalf of the charity trustees:

C Litherland-Moir

Print name Charlotte Litherland-Moir

Designation Trustee

Date

12th October 2023

Independent Examiner's Report to the Trustees of 'Chapelton Community Association' SC051928

To whom it may concern,

I report on the accounts of the charity for the period 11th August 2022 to 31st March 2023 which are set out on pages 11 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

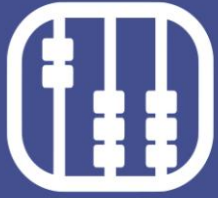
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of 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 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations



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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.

Name: Robert Couser

Relevant Professional qualification/professional body: ICAEW

Address: 162 Kingsquarter, Maidenhead, Berkshire, SL6 1AW

Date: 12th October 2023

Yours faithfully

Robert Couser

Robert Couser ACA (2656875)

Director

Couser Accountants Limited (C008861389)