

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2023
for
Datchet Parish Centre

Tim O'Brien CA
The Green
Datchet
Berkshire
SL3 9AS

Contents of the Financial Statements
for the Year Ended 30 September 2023

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9

Report of the Trustees
for the Year Ended 30 September 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02966835 (England and Wales)

Registered Charity number

1063290

Registered office

24 The Green
Datchet
Berkshire
SL3 9JH

Trustees

E Eastham
Reverend J D F M Chesterfield-Terry Chairman
Father F McAuliffe (resigned 28.3.23)

Company Secretary

D Cole

Independent Examiner

Tim O'Brien CA
The Green
Datchet
Berkshire
SL3 9AS

Approved by order of the board of trustees on 4 March 2024 and signed on its behalf by:

E Eastham - Trustee

Independent Examiner's Report to the Trustees of
Datchet Parish Centre

Independent examiner's report to the trustees of Datchet Parish Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Tim O'Brien CA

Tim O'Brien CA
The Green
Datchet
Berkshire
SL3 9AS

4 March 2024

Datchet Parish Centre

Statement of Financial Activities
for the Year Ended 30 September 2023

	Notes	30.9.23 Unrestricted fund £	30.9.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,310	1,138
Charitable activities			
Coffee shop and drop in centre		21,516	17,147
Cafe cinema		-	426
Other income		1,182	839
Investment income	2	30	-
Other income		-	46
Total		<u>24,038</u>	<u>19,596</u>
EXPENDITURE ON			
Charitable activities			
Coffee shop and drop in centre		10,156	6,995
Cafe cinema		69	328
Other		15,144	12,609
Total		<u>25,369</u>	<u>19,932</u>
NET INCOME/(EXPENDITURE)		(1,331)	(336)
RECONCILIATION OF FUNDS			
Total funds brought forward		14,247	14,583
TOTAL FUNDS CARRIED FORWARD		<u>12,916</u>	<u>14,247</u>

The notes form part of these financial statements

Balance Sheet
30 September 2023

	Notes	30.9.23 Unrestricted fund £	30.9.22 Total funds £
CURRENT ASSETS			
Stocks	7	400	400
Debtors	8	1,499	1,499
Cash at bank		<u>12,548</u>	<u>14,175</u>
		14,447	16,074
CREDITORS			
Amounts falling due within one year	9	(1,531)	(1,827)
NET CURRENT ASSETS		<u>12,916</u>	<u>14,247</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		12,916	14,247
NET ASSETS		<u>12,916</u>	<u>14,247</u>
FUNDS	10		
Unrestricted funds		<u>12,916</u>	<u>14,247</u>
TOTAL FUNDS		<u>12,916</u>	<u>14,247</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with and delivered in accordance with the special provisions applicable to small charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4 March 2024 and were signed on its behalf by:

E Eastham - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- 10% on cost
Plant and machinery	- 15% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

2. INVESTMENT INCOME

	30.9.23	30.9.22
	£	£
Rents received	<u>30</u>	<u>-</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.23	30.9.22
	£	£
Depreciation - owned assets	<u>-</u>	<u>1,707</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,138
Charitable activities	
Coffee shop and drop in centre	17,147
Cafe cinema	426
Other income	839
Other income	46
Total	<u>19,596</u>
EXPENDITURE ON	
Charitable activities	
Coffee shop and drop in centre	6,995
Cafe cinema	328
Other	12,609
Total	<u>19,932</u>
NET INCOME/(EXPENDITURE)	(336)
RECONCILIATION OF FUNDS	
Total funds brought forward	14,583

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

TOTAL FUNDS CARRIED FORWARD

14,247

6. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Totals £
COST			
At 1 October 2022 and 30 September 2023	<u>16,982</u>	<u>5,484</u>	<u>22,466</u>
DEPRECIATION			
At 1 October 2022 and 30 September 2023	<u>16,982</u>	<u>5,484</u>	<u>22,466</u>
NET BOOK VALUE			
At 30 September 2023	<u>-</u>	<u>-</u>	<u>-</u>
At 30 September 2022	<u>-</u>	<u>-</u>	<u>-</u>

7. STOCKS

		30.9.23	30.9.22
		£	£
Stocks		<u>400</u>	<u>400</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		30.9.23	30.9.22
		£	£
Prepayments		<u>1,499</u>	<u>1,499</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		30.9.23	30.9.22
		£	£
Accrued expenses		<u>1,531</u>	<u>1,827</u>

10. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	14,247	(1,331)	12,916
TOTAL FUNDS	<u>14,247</u>	<u>(1,331)</u>	<u>12,916</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,038	(25,369)	(1,331)
TOTAL FUNDS	<u>24,038</u>	<u>(25,369)</u>	<u>(1,331)</u>

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	14,583	(336)	14,247
TOTAL FUNDS	<u>14,583</u>	<u>(336)</u>	<u>14,247</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,596	(19,932)	(336)
TOTAL FUNDS	<u>19,596</u>	<u>(19,932)</u>	<u>(336)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.21 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	14,583	(1,667)	12,916
TOTAL FUNDS	<u>14,583</u>	<u>(1,667)</u>	<u>12,916</u>

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,634	(45,301)	(1,667)
TOTAL FUNDS	<u>43,634</u>	<u>(45,301)</u>	<u>(1,667)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.