

LEWES CONSTITUENCY CONSERVATIVE CONSERVATIVES

Statement of Accounts

Statement Date: 31 December 2023

1. Statement of Accounts: cash accounting

| | |
|--|--|
| Administrative information | |
| Registered address | |
| 4 Matthew Parker Street, London, SW1H 9HQ | |
| Elected Representatives (ie MP, councillors if applicable) | |
| Name | Position |
| Maria Caulfield | MP |
| Sam Adenji | Councillor |
| Matthew Milligan | Councillor |
| Tom Liddiard | Councillor |
| Nick Bennett | Councillor |
| Chris Primett | Councillor |
| Daniel Upton | Councillor |
| David Greaves | Councillor |
| Linda Wallraven | Councillor |
| Liz Boorman | Councillor |
| Geoff Rutland | Councillor |
| Jim Lord | Councillor |
| Cherie Berry | Councillor |
| Douglas Murray | Councillor |
| David Watts | Councillor |
| James Heward | Councillor |
| Jamie Keen | Councillor |
| James Holles | Councillor |
| Responsible Officers | |
| For the purposes of the Political Parties Elections Referendums Act 2000 the responsible officers are: | |
| Name | Position |
| Mr Steve Bell | Chairman and Registered Treasurer |
| | Deputy Chairman Membership and Finance and Deputy Registered Treasurer |

Political activities

Overview of political activities

We continued to support our candidates in the by-elections and delivered newsletters and surveys during the year.

Branches

The Association is responsible for the following branches listed below and all income received, and expenditure incurred and their assets and liabilities have been consolidated into the Association's Accounts.

Ditchling and Westmeston
Lewes Town, Kingston and Ringmer
Lewes Ladies Luncheon Club
Newick
Plumpton
Polegate
Seaford and Newhaven
Wivelsfield

The income and expenditure and assets and liabilities of the Lewes Constituency's Conservative Women's Organisation have also been consolidated into the Association's Accounts.

Financial Activities

Income overview

Subscription income declined over last year but donations increased following a donation from the closure of the Patrons Club. Fund raising income declined due to fewer events.

Expenditure overview

Continuing expenditure

Premises costs increased due to postage costs associated with the District Council elections.

Balance sheet overview

The deficit for the year resulted in a decrease in the Association's cash reserve and a similar decrease in the amount of working capital.

Accounting notes**Accounting convention**

These accounts have been prepared using the cash accounting method, a change from last year

Income and expenditure account

| | Note | 2023 | 2022 |
|--|------|---------------|--------------|
| Income | | | |
| Membership | 4 | 11645 | 15316 |
| Affiliations | | | |
| Donations | 5 | 20477 | 6660 |
| Branch Income | | | |
| Fundraising income | 6 | 9137 | 16478 |
| Investment income | 7 | 749 | 176 |
| Transfers in | | | |
| Property and rental income/Office services | 8 | | |
| Miscellaneous | | | |
| | | | |
| Total income | | 42008 | 38630 |
| Expenditure | | | |
| Premises | | 1727 | 1646 |
| Office costs | | 21370 | 4180 |
| Branch Expenditure | | | |
| Staff costs | 9 | 6103 | 10002 |
| Transfers out | 8 | | |
| Campaigning costs | | 25019 | 19317 |
| Fundraising costs | 6 | 4383 | 8720 |
| Financing charges and taxation | 10 | 33 | -15 |
| Miscellaneous | | | |
| | | | |
| Total expenditure | | 58635 | 43850 |
| (Deficit)/surplus | | -16627 | -5220 |

| Assets and loans statement | | | |
|---|-------------|-------------|-------------|
| | Note | 2023 | 2022 |
| Purchase of Assets | 11 | | |
| Sale of Assets | 11 | | |
| Repayment of existing capital loans | 12 | | |
| Additional loan undertakings | 12 | | |
| Net (Income)/Expenditure on Assets/Liabilities | | | |

| Balance sheet | | | |
|---------------------------------------|-------------|---------------|---------------|
| | Note | 2023 | 2022 |
| Fixed assets | | | |
| Property (include any Trusts) | 11 | | |
| Fixtures and fittings | 11 | | |
| Office equipment | 11 | | |
| Investment property | 11 | | |
| Other investments | 11 | | |
| Total fixed assets | - | | |
| Current assets | | | |
| Cash in hand and at bank | 7 | 84970 | 101597 |
| Total current assets | - | 84970 | 101597 |
| Liabilities | | | |
| Loans outstanding | 12 | | |
| Total liabilities | - | | |
| Total Net Assets/(Liabilities) | - | 84970 | 101597 |
| Accumulated Fund Bfwd | | 101597 | 106817 |
| Surplus/(Deficit) | | -16627 | -5220 |
| Asset Value Adjustments | 11 | | |
| Accumulated Fund Cfwd | | 84970 | 101597 |

| | | | |
|-----------------------|--|--------------|---------------|
| Revaluation Reserve | | | |
| Total Reserves | | 84970 | 101597 |

Notes to the Accounts:

1.Accounting policies

The financial statements have been prepared in accordance with applicable accounting standards and guidance issued by the Electoral Commission.

2.Accounting convention

The statements are prepared on a historical cost basis.

3.Change in basis

This year the Statement of Accounts has been changed to be presented on a Cash basis instead of the Accrual basis used in previous years.

Note 4 'Membership' Accounting Note:

| Description | 2023 | 2022 |
|---|--------------|--------------|
| Membership fees received directly by the accounting unit. | 562 | 1240 |
| Membership fees received by the central party on behalf of accounting units | 11083 | 14076 |
| Total Membership | 11645 | 15316 |

Note 5 'Donations' Accounting Note

| Donations | 2023 | | 2022 | |
|--------------|--------------|-------------|-------------|-------------|
| | Cash | Non Cash | Cash | Non Cash |
| Lewes | 19397 | 1080 | 4587 | 2073 |
| Total | 19397 | 1080 | 4587 | 2073 |

During the year the unit had donations totalling £5500 (2022 - Nil) that were **reportable to the Electoral Commission**, ie that were over £1,500 from the same donor in the year.

The total donation figure shown under income above is greater than this because of donations received that were below the PPERA reporting threshold.

Note 6 - Fundraising

The Association and the branches ran a number of fundraising activities which included auctions, bridge evenings, raffles and draws, lunches, dinners, suppers and receptions.

Note 7: Investment Income

| Investment income from current assets: | | | | |
|--|------------------------|-------------------|------------------------|-------------------|
| Bank Accounts | Balance as at 31/12/23 | Interest Received | Balance as at 31/12/22 | Interest Received |
| Deposit | 57225 | 749 | 81798 | 176 |
| Current | 27745 | - | 19799 | - |
| Total | 84970 | 749 | 101597 | 176 |

Note 8 - 'Transfers' Accounting Note

| Transfer From/To | Purpose of Transfer | Amount | |
|------------------|---------------------|----------|----------|
| | | Incoming | Outgoing |
| | | | |
| | | | |
| Total | | | |

Note 9. Salary Costs

| | 2023 | 2022 |
|--|-------------|--------------|
| Salary Costs | 6103 | 10002 |
| National Insurance/Social Security Costs | | |
| Training cost | | |
| Total | 6103 | 10002 |
| | 2022 | 2021 |
| Number of staff | 1 | 1 |
| Average Cost | 6103 | 10002 |

Since 1st March 2018 until August 2023, the Association enjoyed the services of a part-time self-employed office manager.

Note 10: Financing charges, loan repayment & taxation

| | 2023 | 2022 |
|-----------------|-----------|------------|
| Corporation Tax | 34 | -15 |
| Total | 34 | -15 |

Note 11 Fixed Assets

The Association owns no fixed assets or investments other than cash.

Note 12 Cash spent on loan repayment or generated by new loans

| | 2023 | 2022 |
|--|------|------|
| | | |
| | | |
| Outstanding amount at end of year | | |

13. Commitments

At 31st December 2023, there were no commitments authorised by the Association other than in the normal way of business.

14. Guarantees


No guarantees have been given during the year.

15. Contingent Liabilities


At 31st December 2023, the Association had no known contingent liabilities.

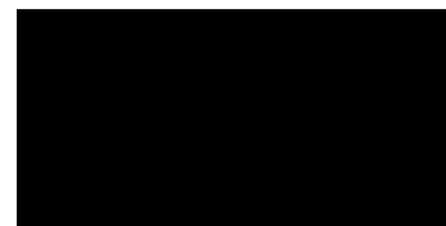
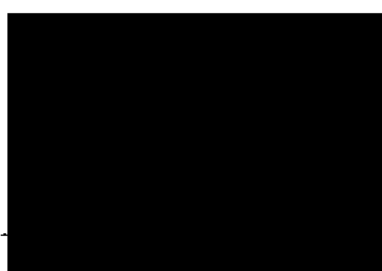
Declarations

I confirm that the above Statement of Accounts has been prepared in accordance with guidance issued by the Electoral Commission and is correct to the best of my knowledge. In addition I confirm that these accounts have been approved by the Executive Council:

| Signature | Position | Date |
|---|---|---------------------|
|  | Chairman/ Registered Treasurer (or deputy) | 26th March 2024. |

I have examined the Income and Expenditure Account and Balance Sheet for the year ending 31st December 2023 together with the underlying accounting records and confirm that the accounts are in accordance therewith.

| | | |
|---|--|----------------------|
| | | |
|  | | Independent verifier |
| | | 25/03/24 |



LEWES CONSTITUENCY CONSERVATIVE ASSOCIATION

**CHARTERED ACCOUNTANTS' REPORT ON THE UNAUDITED ACCOUNTS
OF LEWES CONSTITUENCY CONSERVATIVE ASSOCIATION**


In accordance with the engagement letter dated 6 March 2024, we have prepared for your approval the accounts of Lewes Constituency Conservative Association for the year, set out on pages 3 to 7 from the entity's accounting records and from information and explanations, you have given to us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/members/handbook](https://www.icaew.com/members/handbook).

This report is made solely to you, in accordance with the terms of our engagement letter dated 6 March 2024. Our work has been undertaken solely to prepare for your approval the accounts of Lewes Constituency Conservative Association and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release TECH08/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than you, for our work or for this report.

You have approved the accounts for the year and have acknowledged your responsibility for them and for providing all information and explanations necessary for their compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts.


Knill James LLP
Chartered Accountants
One Bell Lane
Lewes
East Sussex
BN7 1JU

28th March 2024
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