

BUCKLAND COMMUNITY ASSOCIATION

England & Wales · Charity number 1072187

Details

Status Registered

Legal form Other

Registered 1998-10-28

Register [View on the Charity Commission register](#)

Contact

Address Buckland Community Centre
Malins Road
Portsmouth
PO2 7BT

Phone 02392692914

Email admin@bcc.org.uk

Website www.bcc.org.uk

Activities

Objects: PROMOTE THE BENEFIT OF THE INHABITANTS OF BUCKLAND AND THE NEIGHBOURHOOD TOGETHER DEFINED BY THAT AREA ENCLOSED BY THE RED LINE ON THE MAP ATTACHED HERETO (APPENDIX I) (HEREINAFTER CALLED "THE AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX. SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS;(FOR FURTHER DETAILS SEE CONSTITUTION)

Activities: To Promote the benefit of the inhabitants of Buckland and the neighbourhood without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare and wellbeing.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** BUCKLAND AND NEIGHBOURHOOD
- Portsmouth City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£212,612	£201,221	-	-
2024-03-31	£212,879	£218,378	-	-
2023-03-31	£165,081	£222,641	-	-
2022-03-31	£159,173	£157,807	-	-
2021-03-31	£108,277	£138,523	-	-

Trustees

Name	Role	Appointed
MARJORIE GODFRAY	Chair	
David Griffin		2018-10-23
ELIZABETH BARRETT		
Linda Richards		2018-10-23
Russell Swain-Edwards		2019-10-22
Susan Locke		2018-10-23
Susan Margaret Stone		2018-10-23
pauline vokes		2015-09-22

Accounts

BUCKLAND COMMUNITY ASSOCIATION

CHARITY NO. 1072187

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

**BROMLEY CLACKETT LTD
CHARTERED ACCOUNTANTS
74 -76 ALDWICK ROAD
BOGNOR REGIS
WEST SUSSEX
PO21 2PE**

BUCKLAND COMMUNITY ASSOCIATION

CHARITY INFORMATION FOR THE YEAR ENDED 31 MARCH 2025

Management Committee/ Trustees*

Chair
Vice Chair
Treasurer

Russell Swain-Edwards*
Linda Richards*
Russell Swain-Edwards*

Affiliated Group Representatives

Life President (ceased April 2025)
Orchestra
Baroque Choir
Bingo
Other
Other
Other
Other (commenced October 2024)

Marjorie Godfray*
Liz Barratt*
Tim Stone*
David Williams*
Susan Locke*
Russell Swain Edwards*
Tim Spry*
David Griffin*

Principal Office

Buckland Community Centre
Malins Road
Buckland
Portsmouth
Hampshire
PO2 7BT

Reporting Accountants

Bromley Clackett Ltd
74-76 Aldwick Road
Bognor Regis
West Sussex
PO21 2PE

Bankers

National Westminster Bank Plc
130 Commercial Road
Portsmouth
Hampshire
PO1 1EF

BUCKLAND COMMUNITY ASSOCIATION

YEAR ENDED 31 MARCH 2025

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BUCKLAND COMMUNITY ASSOCIATION

TRUSTEES' REPORT

The Trustees present their report and the current financial statements for the year ended 31st March 2025, which have been drawn up to comply with current statutory requirements and the Charity's governing documents.

CONSTITUTION

The constitution of the Charity is set out in the governing instrument adopted at the Annual General Meeting held on 29th September 1998.

TRUSTEES

The Trustees who served on the management committee during the year are listed in this document.

Trustees are elected following nomination and approval at the Annual General Meeting and persons may be co-opted during the year to serve until the next AGM provide that the number of co-opted members shall not exceed one quarter of the elected members.

The structure of the Centre is made up of a General Management Committee that is the governing body of the Centre.

No decision can be made without a quorum being present made up of 1/3 of the total number of committee members.

STATUS

The association is a registered charity (number 1072187)

RESULTS

The results for the year are set out in the Association's Statement of Financial Activities, and the position at the end of the year is shown in the Association's Balance Sheet.

REVIEW OF FINANCIAL POSITION

The trustees' report incoming resources for the year of £212,381 of which £231 relates to project restricted activities.

An unrestricted fund surplus of £11,687 (2024 deficit £6,117) was made in the year.

OBJECTS OF THE ASSOCIATION

The objects of the Association are shown by the management committee report.

BUCKLAND COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONT'D)

AIMS, OBJECTIVES, STRATEGIES AND ACTIVITIES FOR THE YEAR

The principal activity of Buckland Community Association remained the provision of a 100% DDA compliant community centre with rooms and halls for hire at competitive fees to local residents, training organisations, employment support, and voluntary organisations for social and educational purposes without distinction of sex, sexual orientation, race or of political, religious or other opinions.

CONTRIBUTION OF VOLUNTEERS

The charity receives help and support in the form of voluntary assistance in holding activities & events, social and educational and in the maintenance of Buckland Community Centre and garden on behalf of the charity.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The Buckland Community Association has worked in partnership with several organisations to hold "Healthy living activities" to improve residents quality of life.

The centre has ethnic minority groups holding multicultural events, prayer meetings and church groups. Volunteers have taken groups on low cost holidays and day trips to places of interest.

The centre provides a daily lunch at low cost.

The centre prints a booklet and has a website of activities taking place in the centre and Buckland area and also displays many leaflets, posters and information for events and activities throughout Portsmouth

Buckland Community Centre Association held an open day in partnership with its user groups.

general guidance on public benefit when reviewing the Trust's aim and objectives and in planning future activities.

Investment activities

The charity does not currently hold material investments.

BUCKLAND COMMUNITY ASSOCIATION

TRUSTEES' REPORT (cont'd)

FACTORS AFFECTING THE ACHIEVEMENT OF OBJECTIVES

The charity achieved its objectives this financial year with the capacity use in the centre exceeding expectations plus maintaining a fair level of voluntary help to facilitate its activities.

RISKS

The financial risks that the Trustees have identified have been reviewed and systems have been established to mitigate those risks. A policy has been agreed whereby an income and expenditure account, balance sheet and trial balance is produced for the Management Committee and Directors at monthly meetings stating the financial position of the Association. All income and expenditure is monitored to ensure all income is paid and any unnecessary expenditure is eliminated.

RESERVES

The restricted reserves represent funds held by the Association for designated projects. All other reserves are unrestricted.

The association accepts its responsibility to ensure reserves "that includes assets" are spent wisely and fit within the governing documents.

The majority of the reserve funds are in materials and equipment. These are seen as tangible assets and are needed for the day to day use and management of the Community Centre. The financial reserves held in the bank accounts are designated for day to day cash flow and unplanned expenditure for repairs, maintenance and replacement of equipment as required.

A second level of finance is kept to meet staff costs for long term sickness, redundancy and other

INDEPENDENT EXAMINER

A resolution to appoint an independent examiner for the following year will be proposed at the Annual General Meeting following consideration by the members of tenders submitted for the position.

Signed on behalf of the Trustees on

..... **Russell Swain-Edwards (Chairperson)**

BUCKLAND COMMUNITY ASSOCIATION

MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

The management committee presents its report and the financial statements for the year ended 31st March 2025.

Principal Activity & Objects

The objects of the Association are to:

- a) Promote the benefit of the inhabitants of Buckland and the neighbourhood without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of the social welfare for recreation and the leisure time occupation with the object of improving the conditions of life for the said inhabitants.
- b) Establish, or secure the establishment of a community Centre and to maintain and manage the same in furtherance of these objects.
- c) Promote such other charitable purposes as may from time to time be determined.

The association shall be non-party in politics and non-sectarian in religion.

Management Committees' Responsibilities

They are responsible for preparing the financial statements for each financial period, which gave a true and fair view of the state of the affairs of the charity and of the surplus or deficit of the charity for that period.

In preparing those financial statements the committee is required to:-

- a) Select suitable accounting policies and apply them consistently.
- b) Make judgments and estimates that are reasonable and prudent.
- c) Prepare the financial statements on the on-going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The committee is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the appropriate legislation. It is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reporting Accountants

A resolution that Bromley Clackett Ltd be appointed reporting accountants to the charity will be put to the Annual General Meeting.

This report was approved by the Committee on 2025 and signed on its behalf by.

.....
Russell Swain-Edwards - Chairperson

BUCKLAND COMMUNITY ASSOCIATION

INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 MARCH 2025

I report on the financial statements of the Charity for the year ended 31st March 2025 which are set out on pages 6 to 11 and which have been prepared under the historical cost convention and the accounting policies set out on pages 9 to 10.

Respective responsibilities of the management committee 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiners's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 my examination no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in, any material respect, the requirements:
 - i to keep accounting records in accordance with section 130 of the Charities Act;
 - ii to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.

SHELLEY TRIMMER FCCA
BROMLEY CLACKETT LTD
CHARTERED ACCOUNTANTS
74-76 ALDWICK ROAD
BOGNOR REGIS
WEST SUSSEX
PO21 2PE

.....

Date:

BUCKLAND COMMUNITY ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	NOTE	RESTRICTED FUNDS £	UNRESTRICTED FUNDS £	TOTAL 2025 £	TOTAL 2024 £
INCOMING RESOURCES					
Voluntary income					
PCC - Rent Subsidy		-	39,200	39,200	39,200
PCC Grant - staff costs		-	10,500	10,500	10,500
Other Grants		231	-	231	22,124
Donations & Fund Raising		-	3,773	3,773	4,834
Membership/Affiliation fees		-	928	928	868
		231	54,401	54,632	77,526
Investment income					
Gift aid receivable - profit from trading company		-	-	-	-
Bank Interest		-	462	462	441
		-	462	462	441
Incoming resources from charitable activities					
Room Hire & Contract Rents		-	131,577	131,577	117,614
		-	131,577	131,577	117,614
Other incoming resources					
Copier, Projector & Telephone		-	317	317	289
Shop			157	157	-
Other			136	136	210
Eggs		-	904	904	1,028
Community Café			17,657	17,657	7,140
Bar Takings			6,770	6,770	8,631
		-	25,941	25,941	17,298
Total Incoming Resources		231	212,381	212,612	212,879

The notes on pages 9 to 11 form an integral part of these financial statements

BUCKLAND COMMUNITY ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	NOTE	RESTRICTED FUNDS £	UNRESTRICTED FUNDS £	TOTAL 2025 £	TOTAL 2024 £
RESOURCES EXPENDED					
Staff Costs		-	135,232	135,232	129,955
Bar Staff Wages			-		
Rent & Rates		-	398	398	408
Light & Heat		-	320	320	2,042
Telephone & Payphone		-	1,799	1,799	3,172
Repairs & Renewals		-	2,712	2,712	23,355
Property Maintenance & Security	527		527		469
Cleaning & Refuse		-	5,575	5,575	5,792
Insurance		-	1,643	1,643	1,552
Licences/Affiliation fees		-	2,201	2,201	1,615
		527	149,880	150,407	168,360
Costs of generating voluntary income					
Rent & Rates		-	39,200	39,200	39,200
		-	39,200	39,200	39,200
Governance costs					
Administration/Book-keeper		-	717	717	742
Printing & Stationery		-	1,934	1,934	1,371
Advertising/Website Design/Uniform		-	2,052	2,052	1,043
Miscellaneous & Office Expenses			216	216	620
Fund Raising Expenses			90	90	313
Garden Project			-	-	198
Accountancy Fees		-	1,260	1,260	1,230
Professional Fees		-	1,335	1,335	1,671
Bad Debts		-	1,118	1,118	-
Depreciation - Equipment		-	2,892	2,892	3,630
- Fixtures & Fittings		-	-	-	-
		-	11,614	11,614	10,818
Total Resources Expended		527	200,694	201,221	218,378
NET INCOMING RESOURCES		(296)	11,687	11,391	(5,499)
FUNDS BROUGHT FORWARD		1,600	99,675	101,275	106,774
FUNDS CARRIED FORWARD		1,304	111,362	112,666	101,275

The notes on pages 9 to 11 form an integral part of these financial statements

BUCKLAND COMMUNITY ASSOCIATION

BALANCE SHEET AS AT 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
FIXED ASSETS					
Tangible Assets	2	2,132	-	2,132	5,024
CURRENT ASSETS					
Stock		620	-	620	450
Debtors	3	20,584	-	20,584	17,988
Cash at Bank		158,077	1,304	159,381	165,538
Cash in Hand		200	-	200	200
		179,481	1,304	180,785	184,176
CREDITORS: amounts falling due within one year.	4	70,251	-	70,251	87,925
NET CURRENT ASSETS		109,230	1,304	110,534	96,251
TOTAL ASSETS LESS CURRENT LIABILITIES		111,362	1,304	112,666	101,275
FINANCED BY:					
Restricted Funds		-	1,304	1,304	1,600
Unrestricted Funds		111,362	-	111,362	99,675
TOTAL FUNDS		111,362	1,304	112,666	101,275

The financial statements are prepared in accordance with the Statement of Recommend Practice (Accounting and Reporting by Charities) 2005.

The financial statements were approved by the Management Committee on 2025 and signed on its behalf by

.....
Russell Swain-Edwards - Chairperson

The notes on pages 9 to 11 form an integral part of these financial statements

BUCKLAND COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

1.1. Accounting Convention

The financial statements are prepared under the historical cost convention and in accordance with accounting standards, the SORP Accounting and Reporting by Charities 2005, and with the Charities Act.

1.2. Incoming Resources

Recognition of incoming These are included in the Statement of Financial Activities (SoFA) when:

incoming resources

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

**Incoming resources
with related
expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

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 received.

Volunteer help

The value of any voluntary help received is not included in the accounts.

Investment income

This is included in the accounts when receivable.

Stocks

These are valued at the lower of cost and net realisable value.

BUCKLAND COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS CONTINUED.... FOR THE YEAR ENDED 31 MARCH 2025

1.3. Expenditure and liabilities

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	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.

2 Tangible Fixed assets and depreciation

These are capitalised if they can be used for more than one year, and cost at least £75. They are valued at cost or, if gifted, at the value to the charity on receipt. Impairment reviews are considered annually.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:-

Equipment	- 15% Reducing Balance
	- Straight Line over expected useful life
Furniture, fixtures and fittings	- 15% Reducing Balance
	- Straight Line over expected useful life

	Equipment	Furniture, fixtures, fittings	Total
Cost			
At 1 April 2024	106,247	70,928	177,175
Additions	-	-	-
Disposals	-	-	-
At 31 March 2025	106,247	70,928	177,175
Depreciation			
At 1 April 2024	101,223	70,928	172,151
Charge for the year	2,892	-	2,892
At 31 March 2025	104,115	70,928	175,043
Net book values			
At 31 March 2025	2,132	-	2,132
At 31 March 2024	5,024	-	5,024

3. Debtors

	2025 £	2024 £
Trade debtors	19,614	17,061
Prepayments and accrued income	970	927
	20,584	17,988

All debtors fall due within one year.

BUCKLAND COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS CONTINUED.... FOR THE YEAR ENDED 31 MARCH 2025

4. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade Creditors	30,544	47,782
Other Creditors	17,694	14,495
Accruals & deferred income	22,013	25,648
	<u>70,251</u>	<u>87,925</u>

5. Reserves

	Restricted Funds	Unrestricted Funds	Total
	£	£	
At 1 April 2024	1,600	99,675	101,275
Increase/(decrease) in year	(296)	11,687	11,391
At 31 March 2025	<u>1,304</u>	<u>111,362</u>	<u>112,666</u>

Miscellaneous income is received from time to time for specific purposes and this income is recognised as restricted funds.

6. Employee Information/Trustee remuneration

	2025	2024
	£	£
Wages and Salaries (including NI costs)	<u>135,232</u>	<u>129,955</u>

The average number of employees, analysed by category was, as follows:-

	2025	2024
Charitable activities	9	10
	<u>9</u>	<u>10</u>

The trustees have neither received remuneration or had expenses re-imbursed.

7. Fees for examination or audit of the accounts

	2025	2024
Independent examiner's or auditors fees	1,260	1,230
	<u>1,260</u>	<u>1,230</u>

Accounts

BUCKLAND COMMUNITY ASSOCIATION

CHARITY NO. 1072187

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

**BROMLEY CLACKETT LTD
CHARTERED ACCOUNTANTS
74 -76 ALDWICK ROAD
BOGNOR REGIS
WEST SUSSEX
PO21 2PE**

BUCKLAND COMMUNITY ASSOCIATION

CHARITY INFORMATION FOR THE YEAR ENDED 31 MARCH 2024

Management Committee/ Trustees*

Chair Vice Chair Treasurer

Marjorie Godfrey*
Linda Richards*
Russell Swain-Edwards

Affiliated Group Representatives

Life President
Orchestra
Baroque Choir
Magic Circle (ceased September 2023)
Bingo/Craft (ceased October 2023)
Bingo (commenced September 2023)
Other
Other (ceased September 2023)
Other
Other

Marjorie Godfray*
Liz Barratt*
Tim Stone*
Ron Sprake
Pauline Vokes*
David Williams*
Susan Locke*
David Griffin*
Russell Swain Edwards*
Tim Spry*

Principal Office

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BUCKLAND COMMUNITY ASSOCIATION

YEAR ENDED 31 MARCH 2024

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BUCKLAND COMMUNITY ASSOCIATION

TRUSTEES' REPORT

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BUCKLAND COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONT'D)

AIMS, OBJECTIVES, STRATEGIES AND ACTIVITIES FOR THE YEAR

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ACHIEVEMENTS AND PERFORMANCE

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The centre has ethnic minority groups holding multicultural events, prayer meetings and church groups. Volunteers have taken groups on low cost holidays and day trips to places of interest.

The centre provides a daily lunch at low cost.

The centre prints a booklet and has a website of activities taking place in the centre and Buckland area and also displays many leaflets, posters and information for events and activities throughout Portsmouth and

Buckland Community Centre Association held an open day in partnership with its user groups.

The trustees' confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aim and objectives and in planning future activities.

Investment activities

The charity does not currently hold material investments.

BUCKLAND COMMUNITY ASSOCIATION

TRUSTEES' REPORT (cont'd)

FACTORS AFFECTING THE ACHIEVEMENT OF OBJECTIVES

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RISKS

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A second level of finance is kept to meet staff costs for long term sickness, redundancy and other expenses.

INDEPENDENT EXAMINER

A resolution to appoint an independent examiner for the following year will be proposed at the Annual General Meeting following consideration by the members of tenders submitted for the position.

Signed on behalf of the Trustees on

..... M Godfray (Chairperson)

BUCKLAND COMMUNITY ASSOCIATION

MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

The management committee presents its report and the financial statements for the year ended 31st March 2024.

Principal Activity & Objects

The objects of the Association are to:

- a) Promote the benefit of the inhabitants of Buckland and the neighbourhood without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of the social welfare for recreation and the leisure time occupation with the object of improving the conditions of life for the said inhabitants.
- b) Establish, or secure the establishment of a community Centre and to maintain and manage the same in furtherance of these objects.
- c) Promote such other charitable purposes as may from time to time be determined.

The association shall be non-party in politics and non-sectarian in religion.

Management Committees' Responsibilities

They are responsible for preparing the financial statements for each financial period, which gave a true and fair view of the state of the affairs of the charity and of the surplus or deficit of the charity for that period.

In preparing those financial statements the committee is required to:-

- a) Select suitable accounting policies and apply them consistently.
- b) Make judgments and estimates that are reasonable and prudent.
- c) Prepare the financial statements on the on-going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The committee is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the appropriate legislation. It is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reporting Accountants

A resolution that Bromley Clackett Ltd be appointed reporting accountants to the charity will be put to the Annual General Meeting.

This report was approved by the Committee on 2024 and signed on its behalf by.

.....
Marjorie Godfray - Chairperson

BUCKLAND COMMUNITY ASSOCIATION

**INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

I report on the financial statements of the Charity for the year ended 31st March 2024 which are set out on pages 6 to 11 and which have been prepared under the historical cost convention and the accounting policies set out on pages 9 to 10.

Respective responsibilities of the management committee 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiners's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 my examination no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in, any material respect, the requirements:
 - i to keep accounting records in accordance with section 130 of the Charities Act;
 - ii to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.

SHELLEY TRIMMER FCCA
BROMLEY CLACKETT LTD
CHARTERED ACCOUNTANTS
74-76 ALDWICK ROAD
BOGNOR REGIS
WEST SUSSEX
PO21 2PE

.....

Date:

BUCKLAND COMMUNITY ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

NOTE	RESTRICTED FUNDS £	UNRESTRICTED FUNDS £	TOTAL 2024 £	TOTAL 2023 £
INCOMING RESOURCES				
Voluntary income				
PCC - Rent Subsidy	-	39,200	39,200	39,200
PCC Grant - staff costs	-	10,500	10,500	10,500
Other Grants	1,087	21,037	22,124	5,430
Donations & Fund Raising	-	4,834	4,834	2,641
Membership/Affiliation fees	-	868	868	544
	1,087	76,439	77,526	58,315
Investment income				
Gift aid receivable - profit from trading company	-	-	-	-
Bank Interest	-	441	441	145
	-	441	441	145
Incoming resources from charitable activities				
Room Hire & Contract Rents	-	117,614	117,614	111,282
	-	117,614	117,614	111,282
Other incoming resources				
Copier, Projector & Telephone	-	289	289	338
Shop	-	-	-	55
Other	-	210	210	388
Eggs	-	1,028	1,028	342
Community Café	-	7,140	7,140	-
Bar Takings	-	8,631	8,631	4,716
	-	17,298	17,298	5,839
Total Incoming Resources	1,087	211,792	212,879	175,581

The notes on pages 9 to 11 form an integral part of these financial statements

BUCKLAND COMMUNITY ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

NOTE	RESTRICTED FUNDS £	UNRESTRICTED FUNDS £	TOTAL 2024 £	TOTAL 2023 £
RESOURCES EXPENDED				
Staff Costs	-	129,955	129,955	108,220
Bar Staff Wages	-	-	-	-
Rent & Rates	-	408	408	883
Light & Heat	-	2,042	2,042	41,351
Telephone & Payphone	-	3,172	3,172	4,341
Repairs & Renewals	-	23,355	23,355	3,978
Property Maintenance & Security	469	-	469	2,302
Cleaning & Refuse	-	5,792	5,792	5,757
Insurance	-	1,552	1,552	1,511
Licences/Affiliation fees	-	1,615	1,615	1,719
	469	167,891	168,360	170,062
Costs of generating voluntary income				
Rent & Rates	-	39,200	39,200	39,200
	-	39,200	39,200	39,200
Governance costs				
Administration/Book-keeper	-	742	742	630
Printing & Stationery	-	1,371	1,371	1,456
Advertising/Website Design/Uniform	-	1,043	1,043	4,083
Miscellaneous & Office Expenses	-	620	620	518
Fund Raising Expenses	-	313	313	-
Garden Project	-	198	198	-
Accountancy Fees	-	1,230	1,230	1,212
Professional Fees	-	1,671	1,671	1,345
Bad Debts	-	-	-	359
Depreciation - Equipment	-	3,630	3,630	3,776
- Fixtures & Fittings	-	-	-	-
	-	10,818	10,818	13,379
Total Resources Expended	469	217,909	218,378	222,641
NET INCOMING RESOURCES	618	(6,117)	(5,499)	(47,060)
FUNDS BROUGHT FORWARD	982	105,792	106,774	153,834
FUNDS CARRIED FORWARD	1,600	99,675	101,275	106,774

The notes on pages 9 to 11 form an integral part of these financial statements

BUCKLAND COMMUNITY ASSOCIATION

BALANCE SHEET AS AT 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
FIXED ASSETS					
Tangible Assets	2	5,024	-	5,024	8,654
CURRENT ASSETS					
Stock		450	-	450	899
Debtors	3	17,988	-	17,988	11,386
Cash at Bank		163,938	1,600	165,538	159,885
Cash in Hand		200	-	200	200
		182,576	1,600	184,176	172,370
CREDITORS: amounts falling due within one year.	4	87,925	-	87,925	74,250
NET CURRENT ASSETS		94,651	1,600	96,251	98,120
TOTAL ASSETS LESS CURRENT LIABILITIES		99,675	1,600	101,275	106,774
FINANCED BY:					
Restricted Funds		-	1,600	1,600	982
Unrestricted Funds		99,675	-	99,675	105,792
TOTAL FUNDS		99,675	1,600	101,275	106,774

The financial statements are prepared in accordance with the Statement of Recommend Practice (Accounting and Reporting by Charities) 2005.

The financial statements were approved by the Management Committee on 2024 and signed on its behalf by

.....
Marjorie Godfray - Chairperson

The notes on pages 9 to 11 form an integral part of these financial statements

BUCKLAND COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting Policies

1.1. Accounting Convention

The financial statements are prepared under the historical cost convention and in accordance with accounting standards, the SORP Accounting and Reporting by Charities 2005, and with the Charities Act.

1.2. Incoming Resources

Recognition of incoming resources These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming resources with related expenditure Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

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 received.

Volunteer help The value of any voluntary help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Stocks These are valued at the lower of cost and net realisable value.

BUCKLAND COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS CONTINUED.... FOR THE YEAR ENDED 31 MARCH 2024

1.3. Expenditure and liabilities

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	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.

2 Tangible Fixed assets and depreciation

These are capitalised if they can be used for more than one year, and cost at least £75. They are valued at cost or, if gifted, at the value to the charity on receipt. Impairment reviews are considered annually.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:-

Equipment	-	15% Reducing Balance
	-	Straight Line over expected useful life
Furniture, fixtures and fittings	-	15% Reducing Balance
	-	Straight Line over expected useful life

	Equipment	Furniture, fixtures, fittings	Total
Cost			
At 1 April 2023	106,247	70,928	177,175
Additions	-	-	-
Disposals	-	-	-
At 31 March 2024	106,247	70,928	177,175
Depreciation			
At 1 April 2023	97,593	70,928	168,521
Charge for the year	3,630	-	3,630
At 31 March 2024	101,223	70,928	172,151
Net book values			
At 31 March 2024	5,024	-	5,024
At 31 March 2023	8,654	-	8,654

3. Debtors

	2024 £	2023 £
Trade debtors	17,061	10,117
Prepayments and accrued income	927	1,269
	17,988	11,386

All debtors fall due within one year.

BUCKLAND COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS CONTINUED.... FOR THE YEAR ENDED 31 MARCH 2024

4. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade Creditors	47,782	36,597
Other Creditors	14,495	11,197
Accruals & deferred income	25,648	26,456
	<u>87,925</u>	<u>74,250</u>

5. Reserves

	Restricted Funds	Unrestricted Funds	Total
	£	£	
At 1 April 2023	982	105,792	106,774
Increase/(decrease) in year	618	(5,668)	(5,050)
At 31 March 2024	<u>1,600</u>	<u>100,124</u>	<u>101,724</u>

Miscellaneous income is received from time to time for specific purposes and this income is recognised as restricted funds.

6. Employee Information/Trustee remuneration

	2024	2023
	£	£
Wages and Salaries (including NI costs)	<u>129,955</u>	<u>108,220</u>

The average number of employees, analysed by category was, as follows:-

	2024	2023
Charitable activities	10	8
	<u>10</u>	<u>8</u>

The trustees have neither received remuneration or had expenses re-imbursed.

7. Fees for examination or audit of the accounts

	2024	2023
Independent examiner's or auditors fees	1,230	1,212
	<u>1,230</u>	<u>1,212</u>

Accounts

BUCKLAND COMMUNITY ASSOCIATION

CHARITY NO. 1072187

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

**BROMLEY CLACKETT LTD
CHARTERED ACCOUNTANTS
74 -76 ALDWICK ROAD
BOGNOR REGIS
WEST SUSSEX
PO21 2PE**

BUCKLAND COMMUNITY ASSOCIATION

CHARITY INFORMATION FOR THE YEAR ENDED 31 MARCH 2023

Management Committee/ Trustees*

Chair
Vice Chair
Treasurer

Marjorie Godfrey*
Linda Richards*

Peter Priseman*

Russell
Swain-Edward
S

Affiliated Group Representatives

Life President

Marjorie Godfray*

Co-op Ladies Choir (ceased December 2022)

Gwen Elbro

Orchestra

Liz Barratt*

Baroque Choir

Susan Stone*

Magic Circle

Ron Sprake

Bingo/Craft

Pauline Vokes*

Other

Susan Locke*

Other

David Griffin*

Other

Russell Swain Edwards*

Principal Office

Buckland Community Centre
Malins Road
Buckland
Portsmouth
Hampshire
PO2 7BL T

Reporting Accountants

Bromley Clackett Ltd
74-76 Aldwick Road
Bognor Regis
West Sussex
PO21 2PE

Bankers

National Westminster Bank Plc
130 Commercial Road
Portsmouth
Hampshire
PO1 1EF

BUCKLAND COMMUNITY ASSOCIATION

YEAR ENDED 31 MARCH 2022

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BUCKLAND COMMUNITY ASSOCIATION

TRUSTEES' REPORT

The Trustees present their report and the current financial statements for the year ended 31st March 2023, which have been drawn up to comply with current statutory requirements and the Charity's governing documents.

CONSTITUTION

The constitution of the Charity is set out in the governing instrument adopted at the Annual General Meeting held on 29th September 1998.

TRUSTEES

The Trustees who served on the management committee during the year are listed in this document.

Trustees are elected following nomination and approval at the Annual General Meeting and persons may be co-opted during the year to serve until the next AGM provide that the number of co-opted members shall not exceed one quarter of the elected members.

The structure of the Centre is made up of a General Management Committee that is the governing body of the Centre and a Board of Directors responsible for the Limited Company through the General Management Committee. [remove](#)

No decision can be made without a quorum being present made up of 1/3 of the total number of committee members.

STATUS

The association is a registered charity (number 1072187)

RESULTS

The results for the year are set out in the Association's Statement of Financial Activities, and the position at the end of the year is shown in the Association's Balance Sheet.

REVIEW OF FINANCIAL POSITION

The trustees' report incoming resources for the year of £165,081 of which £2,918 relates to project restricted activities.

An unrestricted fund deficit of £58,176 (2022 surplus £1,366) was made in the year.

OBJECTS OF THE ASSOCIATION

The objects of the Association are shown by the management committee report.

BUCKLAND COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONT'D)

AIMS, OBJECTIVES, STRATEGIES AND ACTIVITIES FOR THE YEAR

The principal activity of Buckland Community Association remained the provision of a 100% DDA compliant community centre with rooms and halls for hire at competitive fees to local residents, training organisations, employment support, and voluntary organisations for social and educational purposes without distinction of sex, sexual orientation, race or of political, religious or other opinions.

CONTRIBUTION OF VOLUNTEERS

The charity receives help and support in the form of voluntary assistance in holding activities & events, social and educational and in the maintenance of Buckland Community Centre and garden on behalf of the charity.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The Buckland Community Association has worked in partnership with several organisations to hold "Healthy living activities" to improve residents quality of life.

The centre holds Tai Chi, dance classes, [physiotherapy](#), diabetes, keep fit, choirs, orchestras, amateur dramatics, community Bingo, healthy walking groups and IT classes for beginners and the more experienced.

The centre has ethnic minority groups holding multicultural events, prayer meetings and church groups. Volunteers have taken groups on low cost holidays and day trips to places of interest.

The centre provides a daily lunch at low cost.

The centre prints a booklet and has a website of activities taking place in the centre and Buckland area and also displays many leaflets, posters and information for events and activities throughout Portsmouth and Hampshire.

Buckland Community Centre Association held an open day in partnership with it's user groups.

general guidance on public benefit when reviewing the Trust's aim and objectives and in planning future activities.

Investment activities

The charity does not currently hold material investments.

BUCKLAND COMMUNITY ASSOCIATION

TRUSTEES' REPORT (cont'd)

FACTORS AFFECTING THE ACHIEVEMENT OF OBJECTIVES

The charity achieved its objectives this financial year with the capacity use in the centre exceeding expectations plus maintaining a fair level of voluntary help to facilitate its activities.

RISKS

The financial risks that the Trustees have identified have been reviewed and systems have been established to mitigate those risks. A policy has been agreed whereby an income and expenditure account, balance sheet and trial balance is produced for the Management Committee and Directors at monthly meetings stating the financial position of the Association. All income and expenditure is monitored to ensure all income is paid and any unnecessary expenditure is eliminated.

RESERVES

The restricted reserves represent funds held by the Association for designated projects. All other reserves are unrestricted.

The association accepts its responsibility to ensure reserves "that includes assets" are spent wisely and fit within the governing documents.

The majority of the reserve funds are in materials and equipment. These are seen as tangible assets and are needed for the day to day use and management of the Community Centre. The financial reserves held in the bank accounts are designated for day to day cash flow and unplanned expenditure for repairs, maintenance and replacement of equipment as required.

A second level of finance is kept to meet staff costs for long term sickness, redundancy and other

INDEPENDENT EXAMINER

A resolution to appoint an independent examiner for the following year will be proposed at the Annual General Meeting following consideration by the members of tenders submitted for the position.

Signed on behalf of the Trustees on
..... M Godfray (Chairperson)

BUCKLAND COMMUNITY ASSOCIATION

MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

The management committee presents its report and the financial statements for the year ended 31st March 2022.

Principal Activity & Objects

The objects of the Association are to:

- a) Promote the benefit of the inhabitants of Buckland and the neighbourhood without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of the social welfare for recreation and the leisure time occupation with the object of improving the conditions of life for the said inhabitants.
- b) Establish, or secure the establishment of a community Centre and to maintain and manage the same in furtherance of these objects.
- c) Promote such other charitable purposes as may from time to time be determined.

The association shall be non-party in politics and non-sectarian in religion.

Management Committees' Responsibilities

They are responsible for preparing the financial statements for each financial period, which give a true and fair view of the state of the affairs of the charity and of the surplus or deficit of the charity for that period.

In preparing those financial statements the committee is required to:-

- a) Select suitable accounting policies and apply them consistently.
- b) Make judgments and estimates that are reasonable and prudent.
- c) Prepare the financial statements on the on-going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The committee is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the appropriate legislation. It is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reporting Accountants

A resolution that Bromley Clackett Ltd be appointed reporting accountants to the charity will be put to the Annual General Meeting.

This report was approved by the Committee on 2023 and signed on its behalf by.

.....
Marjorie Godfray - Chairperson

BUCKLAND COMMUNITY ASSOCIATION

INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 MARCH 2023

I report on the financial statements of the Charity for the year ended 31st March 2023 which are set out on pages 6 to 11 and which have been prepared under the historical cost convention and the accounting policies set out on pages 9 to 10.

Respective responsibilities of the management committee 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiners's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 my examination no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in, any material respect, the requirements:
 - i to keep accounting records in accordance with section 130 of the Charities Act;
 - ii to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.

SHELLEY TRIMMER FCCA
BROMLEY CLACKETT LTD
CHARTERED ACCOUNTANTS
74-76 ALDWICK ROAD
BOGNOR REGIS
WEST SUSSEX
PO21 2PE

.....
Date:

BUCKLAND COMMUNITY ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	NOTE	RESTRICTED FUNDS £	UNRESTRICTED FUNDS £	TOTAL 2023 £	TOTAL 2022 £
INCOMING RESOURCES					
Voluntary income					
PCC - Rent Subsidy		-	39,200	39,200	39,200
PCC Grant - staff costs		-	2,512	2,512	23,875
Other Grants		2,918	-	2,918	-
Donations & Fund Raising			2,641	2,641	1,646
Membership/Affiliation fees		-	544	544	452
		2,918	44,897	47,815	65,173
Investment income					
Gift aid receivable - profit from trading company		-	-	-	-
Bank Interest		-	145	145	3
		-	145	145	3
Incoming resources from charitable activities					
Room Hire & Contract Rents		-	111,282	111,282	90,570
		-	111,282	111,282	90,570
Other incoming resources					
Copier, Projector & Telephone		-	338	338	138
Shop			55	55	351
Other			388	388	-
Eggs		-	342	342	471
Bar Takings			4,716	4,716	2,467
		-	5,839	5,839	3,427
Total Incoming Resources		2,918	162,163	165,081	159,173

The notes on pages 9 to 12 form an integral part of these financial statements

BUCKLAND COMMUNITY ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

NOTE	RESTRICTED FUNDS £	UNRESTRICTED FUNDS £	TOTAL 2023 £	TOTAL 2022 £
RESOURCES EXPENDED				
Direct charitable expenditure				
Staff Costs	-	108,220	108,220	88,223
Bar Staff Wages		-		435
Rent & Rates	-	883	883	601
Light & Heat	-	41,351	41,351	2,761
Telephone & Payphone	-	4,341	4,341	3,276
Repairs & Renewals	-	3,978	3,978	2,356
Property Maintenance & Security	2,302		2,302	172
Cleaning & Refuse	-	5,757	5,757	4,505
Insurance	-	1,511	1,511	1,522
Licences/Affiliation fees	-	1,719	1,719	1,252
	<u>2,302</u>	<u>167,760</u>	<u>170,062</u>	<u>105,103</u>
Costs of generating voluntary income				
Rent & Rates	-	39,200	39,200	39,200
	<u>-</u>	<u>39,200</u>	<u>39,200</u>	<u>39,200</u>
Governance costs				
Administration/Book-keeper	-	630	630	584
Printing & Stationery	-	1,456	1,456	1,931
Advertising/Website Design/Uniform	-	4,083	4,083	1,077
Miscellaneous & Office Expenses		518	518	419
Accountancy Fees	-	1,212	1,212	1,308
Professional fees	-	1,345	1,345	1,699
Bad Debts	-	359	359	2,421
Write off Trading Account Balance				227
Bad Debt Provision	-		-	-
Depreciation - Equipment	-	3,776	3,776	3,717
- Fixtures & Fittings	-		-	293
	<u>-</u>	<u>13,379</u>	<u>13,379</u>	<u>13,676</u>
Total Resources Expended	<u>2,302</u>	<u>220,339</u>	<u>222,641</u>	<u>157,979</u>
NET INCOMING RESOURCES	616	(58,176)	(57,560)	1,194
FUNDS BROUGHT FORWARD	366	153,468	153,834	152,640
FUNDS CARRIED FORWARD	<u>982</u>	<u>95,292</u>	<u>96,274</u>	<u>153,834</u>

The notes on pages 9 to 12 form an integral part of these financial statements

BUCKLAND COMMUNITY ASSOCIATION

BALANCE SHEET AS AT 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
FIXED ASSETS					
Tangible Assets	2	8,654	-	8,654	12,430
CURRENT ASSETS					
Stock		899	-	899	899
Debtors	3	11,386	-	11,386	7,429
Cash at Bank		158,903	982	159,885	171,992
Cash in Hand		200	-	200	200
		171,388	982	172,370	180,520
CREDITORS: amounts falling due within one year.	4	84,750	-	84,750	39,116
NET CURRENT ASSETS		86,638	982	87,620	141,404
TOTAL ASSETS LESS CURRENT LIABILITIES		95,292	982	96,274	153,834
FINANCED BY:					
Restricted Funds		-	982	982	366
Unrestricted Funds		95,292	-	95,292	153,468
TOTAL FUNDS		95,292	982	96,274	153,834

The financial statements are prepared in accordance with the Statement of Recommend Practice (Accounting and Reporting by Charities) 2005.

The financial statements were approved by the Management Committee on 2023 and signed on its behalf by

.....
Marjorie Godfray - Chairperson

The notes on pages 9 to 12 form an integral part of these financial statements

BUCKLAND COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies

1.1. Accounting Convention

The financial statements are prepared under the historical cost convention and in accordance with accounting standards, the SORP Accounting and Reporting by Charities 2005, and with the Charities Act.

1.2. Incoming Resources

Recognition of incoming These are included in the Statement of Financial Activities (SoFA) when:

incoming resources

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

**Incoming resources
with related
expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

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 received.

Volunteer help

The value of any voluntary help received is not included in the accounts.

Investment income

This is included in the accounts when receivable.

Stocks

These are valued at the lower of cost and net realisable value.

BUCKLAND COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS CONTINUED.... FOR THE YEAR ENDED 31 MARCH 2022

1.3. Expenditure and liabilities

Liability recognition Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs 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.

2 Tangible Fixed assets and depreciation

These are capitalised if they can be used for more than one year, and cost at least £75. They are valued at cost or, if gifted, at the value to the charity on receipt. Impairment reviews are considered annually.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:-

- | | |
|----------------------------------|---|
| Equipment | - 15% Reducing Balance |
| | - Straight Line over expected useful life |
| Furniture, fixtures and fittings | - 15% Reducing Balance |
| | - Straight Line over expected useful life |

	Equipment	Furniture, fixtures, fittings	Total
Cost			
At 1 April 2022	106,247	70,928	177,175
Additions	-	-	-
Disposals	-	-	-
At 31 March 2023	106,247	70,928	177,175
Depreciation			
At 1 April 2022	93,817	70,928	164,745
Charge for the year	3,776	-	3,776
At 31 March 2023	97,593	70,928	168,521
Net book values			
At 31 March 2023	8,654	-	8,654
At 31 March 2022	12,430	-	12,430

3. Debtors

	2023 £	2022 £
Trade debtors	10,117	6,024
Funds due from Trading Company	-	-
Prepayments and accrued income	1,269	1,405
	11,386	7,429

All debtors fall due within one year.

BUCKLAND COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS CONTINUED.... FOR THE YEAR ENDED 31 MARCH 2023

4. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade Creditors	36,597	7,417
Other Creditors	11,197	4,642
Funds due to Trading Company		
Accruals & deferred income	36,956	27,057
	<u>84,750</u>	<u>39,116</u>

5. Reserves

	Restricted Funds	Unrestricted Funds	Total
	£	£	£
At 1 April 2022	366	153,468	153,834
Increase/(decrease) in year	616	(58,176)	(57,560)
At 31 March 2023	<u>982</u>	<u>95,292</u>	<u>96,274</u>

Miscellaneous income is received from time to time for specific purposes and this income is recognised as restricted funds.

6. Employee Information/Trustee remuneration

	2023	2022
	£	£
Wages and Salaries (including NI costs)	<u>108,220</u>	<u>88,223</u>

The average number of employees, analysed by category was, as follows:-

	2023	2022
Charitable activities	8	8
	<u>8</u>	<u>8</u>

The trustees have neither received remuneration or had expenses re-imbursed.

7. Fees for examination or audit of the accounts

	2023	2022
Independent examiner's or auditors fees	1,212	1,308
	<u>1,212</u>	<u>1,308</u>

Accounts

BUCKLAND COMMUNITY ASSOCIATION

CHARITY NO. 1072187

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

**BROMLEY CLACKETT LTD
CHARTERED ACCOUNTANTS
74 -76 ALDWICK ROAD
BOGNOR REGIS
WEST SUSSEX
PO21 2PE**

BUCKLAND COMMUNITY ASSOCIATION

CHARITY INFORMATION FOR THE YEAR ENDED 31 MARCH 2022

Management Committee/ Trustees*

Chair Vice Chair Treasurer

Marjorie Godfrey*
Linda Richards*
Russell Swain-Edwards*

Affiliated Group Representatives

Life President

Marjorie Godfray*

Co-op Ladies Choir

Gwen Elbro

Orchestra

Liz Barratt*

Baroque Choir

Julian Kent

Magic Circle

Neil Austin

Bingo/Craft

Pauline Vokes*

Other

Susan Locke*

Other

David Griffin*

Other

Russell Swain Edwards*

Principal Office

Buckland Community Centre
Malins Road
Buckland
Portsmouth
Hampshire
PO2 7BL

Reporting Accountants

Bromley Clackett Ltd
74-76 Aldwick Road
Bognor Regis
West Sussex
PO21 2PE

Bankers

National Westminster Bank Plc
130 Commercial Road
Portsmouth
Hampshire
PO1 1EF

BUCKLAND COMMUNITY ASSOCIATION

YEAR ENDED 31 MARCH 2022

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BUCKLAND COMMUNITY ASSOCIATION

TRUSTEES' REPORT

The Trustees present their report and the current financial statements for the year ended 31st March 2022, which have been drawn up to comply with current statutory requirements and the Charity's governing documents.

CONSTITUTION

The constitution of the Charity is set out in the governing instrument adopted at the Annual General Meeting held on 29th September 1998.

TRUSTEES

The Trustees who served on the management committee during the year are listed in this document.

Trustees are elected following nomination and approval at the Annual General Meeting and persons may be co-opted during the year to serve until the next AGM provide that the number of co-opted members shall not exceed one quarter of the elected members.

The structure of the Centre is made up of a General Management Committee that is the governing body of the Centre and a Board of Directors responsible for the Limited Company through the General Management Committee.

No decision can be made without a quorum being present made up of 1/3 of the total number of committee members.

STATUS

The association is a registered charity (number 1072187)

RESULTS

The results for the year are set out in the Association's Statement of Financial Activities, and the position at the end of the year is shown in the Association's Balance Sheet.

REVIEW OF FINANCIAL POSITION

The trustees' report incoming resources for the year of £159,173 of which none relates to project restricted activities.

An unrestricted fund surplus of £1,366 (2021 deficit £30,246) was made in the year.

OBJECTS OF THE ASSOCIATION

The objects of the Association are shown by the management committee report.

BUCKLAND COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONT'D)

AIMS, OBJECTIVES, STRATEGIES AND ACTIVITIES FOR THE YEAR

The principal activity of Buckland Community Association remained the provision of a 100% DDA compliant community centre with rooms and halls for hire at competitive fees to local residents, training organisations, employment support, and voluntary organisations for social and educational purposes without distinction of sex, sexual orientation, race or of political, religious or other opinions.

CONTRIBUTION OF VOLUNTEERS

The charity receives help and support in the form of voluntary assistance in holding activities & events, social and educational and in the maintenance of Buckland Community Centre and garden on behalf of the charity.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The Buckland Community Association has worked in partnership with several organisations to hold "Healthy living activities" to improve residents quality of life.

The centre holds Tai Chi, dance classes, craft, diabetes, keep fit, choirs, orchestras, amateur dramatics, community Bingo, healthy walking groups and IT classes for beginners and the more experienced.

The centre has ethnic minority groups holding multicultural events, prayer meetings and church groups. Volunteers have taken groups on low cost holidays and day trips to places of interest.

The centre provides a daily lunch Monday to Friday.

The centre prints a booklet and has a website of activities taking place in the centre and Buckland area and also displays many leaflets, posters and information for events and activities throughout Portsmouth and Hampshire.

Buckland Community Centre Association held an open day in partnership with its user groups.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aim and objectives and in planning future activities.

Investment activities

The charity does not currently hold material investments.

BUCKLAND COMMUNITY ASSOCIATION

TRUSTEES' REPORT (cont'd)

FACTORS AFFECTING THE ACHIEVEMENT OF OBJECTIVES

The charity achieved its objectives this financial year with the capacity use in the centre exceeding expectations plus maintaining a fair level of voluntary help to facilitate its activities.

RISKS

The financial risks that the Trustees have identified have been reviewed and systems have been established to mitigate those risks. A policy has been agreed whereby an income and expenditure account, balance sheet and trial balance is produced for the Management Committee and Directors at monthly meetings stating the financial position of the Association. All income and expenditure is monitored to ensure all income is paid and any unnecessary expenditure is eliminated.

RESERVES

The restricted reserves represent funds held by the Association for designated projects. All other reserves are unrestricted.

The association accepts its responsibility to ensure reserves "that includes assets" are spent wisely and fit within the governing documents.

The majority of the reserve funds are in materials and equipment. These are seen as tangible assets and are needed for the day to day use and management of the Community Centre. The financial reserves held in the bank accounts are designated for day to day cash flow and unplanned expenditure for repairs, maintenance and replacement of equipment as required.

A second level of finance is kept to meet staff costs for long term sickness, redundancy and other expenses.

BUCKLAND COMMUNITY ASSOCIATION TRADING COMPANY LIMITED

A separate company, Buckland Community Association Trading Company Ltd, ran the bar trading until its dissolution on 15th February 2022.

Five Trustees on behalf of the Association held the share capital of Buckland Community Association Trading Company Ltd, and by deed of covenant, Buckland Community Association Trading Company Ltd was committed to pay all its profits over to the Association.

INDEPENDENT EXAMINER

A resolution to appoint an independent examiner for the following year will be proposed at the Annual General Meeting following consideration by the members of tenders submitted for the position.

Signed on behalf of the Trustees on
..... M Godfray (Chairperson)

BUCKLAND COMMUNITY ASSOCIATION

MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

The management committee presents its report and the financial statements for the year ended 31st March 2022.

Principal Activity & Objects

The objects of the Association are to:

- a) Promote the benefit of the inhabitants of Buckland and the neighbourhood without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of the social welfare for recreation and the leisure time occupation with the object of improving the conditions of life for the said inhabitants.
- b) Establish, or secure the establishment of a community Centre and to maintain and manage the same in furtherance of these objects.
- c) Promote such other charitable purposes as may from time to time be determined.

The association shall be non-party in politics and non-sectarian in religion.

Management Committees' Responsibilities

They are responsible for preparing the financial statements for each financial period, which gave a true and fair view of the state of the affairs of the charity and of the surplus or deficit of the charity for that period.

In preparing those financial statements the committee is required to:-

- a) Select suitable accounting policies and apply them consistently.
- b) Make judgments and estimates that are reasonable and prudent.
- c) Prepare the financial statements on the on-going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The committee is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the appropriate legislation. It is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reporting Accountants

A resolution that Bromley Clackett Ltd be appointed reporting accountants to the charity will be put to the Annual General Meeting.

This report was approved by the Committee on 2022 and signed on its behalf by.

.....

Marjorie Godfray - Chairperson

BUCKLAND COMMUNITY ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	NOTE	RESTRICTED FUNDS £	UNRESTRICTED FUNDS £	TOTAL 2022 £	TOTAL 2021 £
INCOMING RESOURCES					
Voluntary income					
PCC - Rent Subsidy		-	39,200	39,200	39,200
PCC Grant - staff costs		-	23,875	23,875	51,257
Donations & Fund Raising			1,646	1,646	242
Membership/Affiliation fees		-	452	452	48
		-	65,173	65,173	90,747
Investment income					
Gift aid receivable - profit from trading company		-	-	-	-
Bank Interest		-	3	3	13
		-	3	3	13
Incoming resources from charitable activities					
Room Hire & Contract Rents		-	90,570	90,570	16,742
		-	90,570	90,570	16,742
Other incoming resources					
Copier, Projector & Telephone		-	138	138	13
Shop			351	351	49
Other			-	-	579
Eggs		-	471	471	134
Bar Takings			2,467	2,467	-
		-	3,427	3,427	775
Total Incoming Resources		-	159,173	159,173	108,277

BUCKLAND COMMUNITY ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	NOTE	RESTRICTED FUNDS £	UNRESTRICTED FUNDS £	TOTAL 2022 £	TOTAL 2021 £
RESOURCES EXPENDED					
Direct charitable expenditure					
Staff Costs		-	88,223	88,223	58,337
Bar Staff Wages		-	435	435	-
Rent & Rates		-	601	601	-
Light & Heat		-	2,761	2,761	2,214
Telephone & Payphone		-	3,276	3,276	2,849
Repairs & Renewals		-	2,356	2,356	13,095
Property Maintenance & Security	172	-	-	172	1,853
Cleaning & Refuse		-	4,505	4,505	3,327
Insurance		-	1,522	1,522	1,616
Licences/Affiliation fees		-	1,252	1,252	1,303
		172	104,931	105,103	84,594
Costs of generating voluntary income					
Rent & Rates		-	39,200	39,200	39,200
		-	39,200	39,200	39,200
Governance costs					
Administration/Book-keeper		-	584	584	627
Printing & Stationery		-	1,931	1,931	478
Advertising/Website Design/Uniform		-	1,077	1,077	930
Miscellaneous & Office Expenses		-	419	419	3,283
Accountancy Fees		-	1,308	1,308	1,010
Professional fees		-	1,699	1,699	1,479
Bad Debts		-	2,421	2,421	1,002
Bad Debt Provision		-	-	-	-
Write off Trading Account Balance		-	227	227	-
Depreciation - Equipment		-	3,717	3,717	3,685
- Fixtures & Fittings		-	293	293	2,307
		-	13,676	13,676	14,801
Total Resources Expended		172	157,807	157,979	138,595
NET INCOMING RESOURCES		(172)	1,366	1,194	(30,318)
FUNDS BROUGHT FORWARD		538	152,102	152,640	182,958
FUNDS CARRIED FORWARD		366	153,468	153,834	152,640

BUCKLAND COMMUNITY ASSOCIATION

INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 MARCH 2022

I report on the financial statements of the Charity for the year ended 31st March 2022 which are set out on pages 6 to 12 and which have been prepared under the historical cost convention and the accounting policies set out on pages 9 to 10.

Respective responsibilities of the management committee 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiners's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 my examination no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in, any material respect, the requirements:
 - i to keep accounting records in accordance with section 130 of the Charities Act;
 - ii to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.

SHELLEY TRIMMER FCCA
BROMLEY CLACKETT LTD
CHARTERED ACCOUNTANTS
74-76 ALDWICK ROAD
BOGNOR REGIS
WEST SUSSEX
PO21 2PE

.....
Date:

BUCKLAND COMMUNITY ASSOCIATION

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
FIXED ASSETS					
Tangible Assets	2	12,430	-	12,430	13,880
CURRENT ASSETS					
Stock		899	-	899	899
Debtors	3	7,429	-	7,429	5,594
Cash at Bank		171,626	366	171,992	168,252
Cash in Hand		200	-	200	581
		180,154	366	180,520	175,326
CREDITORS: amounts falling due within one year.	4	39,116	-	39,116	36,566
NET CURRENT ASSETS		141,038	366	141,404	138,760
TOTAL ASSETS LESS CURRENT LIABILITIES		153,468	366	153,834	152,640
FINANCED BY:					
Restricted Funds		-	366	366	538
Unrestricted Funds		153,468	-	153,468	152,102
TOTAL FUNDS		153,468	366	153,834	152,640

The financial statements are prepared in accordance with the Statement of Recommend Practice (Accounting and Reporting by Charities) 2005.

The financial statements were approved by the Management Committee on 2022 and signed on its behalf by

.....
Marjorie Godfray - Chairperson

BUCKLAND COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting Policies

1.1. Accounting Convention

The financial statements are prepared under the historical cost convention and in accordance with accounting standards, the SORP Accounting and Reporting by Charities 2005, and with the Charities Act.

1.2. Incoming Resources

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources - the trustees are virtually certain they will receive the resources; and - the monetary value can be measured with sufficient reliability
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
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 received.
Volunteer help	The value of any voluntary help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Stocks	These are valued at the lower of cost and net realisable value.

BUCKLAND COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS CONTINUED.... FOR THE YEAR ENDED 31 MARCH 2022

1.3. Expenditure and liabilities

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	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.

2 Tangible Fixed assets and depreciation

These are capitalised if they can be used for more than one year, and cost at least £75. They are valued at cost or, if gifted, at the value to the charity on receipt. Impairment reviews are considered annually.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:-

Equipment	- 15% Reducing Balance
	- Straight Line over expected useful life
Furniture, fixtures and fittings	- 15% Reducing Balance
	- Straight Line over expected useful life

	Equipment	Furniture, fixtures, fittings	Total
Cost			
At 1 April 2021	103,687	70,928	174,615
Additions	2,560	-	2,560
Disposals	-	-	-
At 31 March 2022	106,247	70,928	177,175
Depreciation			
At 1 April 2021	90,100	70,635	160,735
Charge for the year	3,717	293	4,010
At 31 March 2022	93,817	70,928	164,745
Net book values			
At 31 March 2022	12,430	-	12,430
At 31 March 2021	13,587	293	13,880

3. Debtors

	2022	2021
	£	£
Trade debtors	6,024	4,034
Prepayments and accrued income	1,405	1,560
	7,429	5,594

All debtors fall due within one year.

BUCKLAND COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS CONTINUED.... FOR THE YEAR ENDED 31 MARCH 2022

4. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade Creditors	7,417	5,747
Other Creditors	4,642	2,757
Funds due to Trading Company	-	995
Accruals & deferred income	27,057	27,067
	<u>39,116</u>	<u>36,566</u>

5. Reserves

	Restricted Funds	Unrestricted Funds	Total
	£	£	£
At 1 April 2021	538	152,102	152,640
Increase/(decrease) in year	(172)	1,366	1,194
At 31 March 2022	<u>366</u>	<u>153,468</u>	<u>153,834</u>

Miscellaneous income is received from time to time for specific purposes and this income is recognised as restricted funds.

6. Employee Information/Trustee remuneration

	2022	2021
	£	£
Wages and Salaries (including NI costs)	<u>88,223</u>	<u>58,337</u>

The average number of employees, analysed by category was, as follows:-

	2022	2021
Charitable activities	8	8
	<u>8</u>	<u>8</u>

The trustees have neither received remuneration or had expenses re-imbursed.

7. Fees for examination or audit of the accounts

	2022	2021
Independent examiner's or auditors fees	1,308	1,010
	<u>1,308</u>	<u>1,010</u>

BUCKLAND COMMUNITY ASSOCIATION

England & Wales - Charity number 1072187

Accounts

BUCKLAND COMMUNITY ASSOCIATION

BALANCE SHEET AS AT 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
FIXED ASSETS					
Tangible Assets	2	13,880	-	13,880	16,602
CURRENT ASSETS					
Stock		899	-	899	108
Debtors	3	5,594	-	5,594	12,421
Cash at Bank		167,714	538	168,252	192,170
Cash in Hand		581	-	581	200
		174,788	538	175,326	204,899
CREDITORS: amounts falling due within one year.	4	36,566	-	36,566	37,943
NET CURRENT ASSETS		138,222	538	138,760	166,356
TOTAL ASSETS LESS CURRENT LIABILITIES		152,102	538	152,640	182,958
FINANCED BY:					
Restricted Funds		-	538	538	610
Unrestricted Funds		152,102	-	152,102	182,348
TOTAL FUNDS		152,102	538	152,640	182,958

The financial statements are prepared in accordance with the Statement of Recommend Practice (Accounting and Reporting by Charities) 2005.

The financial statements were approved by the Management Committee on ^{ST,} 21 Sept 2021 and signed on its behalf by


Marjorie Godfray - Chairperson

The notes on pages 9 to 12 form an integral part of these financial statements

BUCKLAND COMMUNITY ASSOCIATION

MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

The management committee presents its report and the financial statements for the year ended 31st March 2021.

Principal Activity & Objects

The objects of the Association are to:

- a) Promote the benefit of the inhabitants of Buckland and the neighbourhood without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of the social welfare for recreation and the leisure time occupation with the object of improving the conditions of life for the said inhabitants.
- b) Establish, or secure the establishment of a community Centre and to maintain and manage the same in furtherance of these objects.
- c) Promote such other charitable purposes as may from time to time be determined.

The association shall be non-party in politics and non-sectarian in religion.

Management Committees' Responsibilities

They are responsible for preparing the financial statements for each financial period, which gave a true and fair view of the state of the affairs of the charity and of the surplus or deficit of the charity for that period.

In preparing those financial statements the committee is required to:-

- a) Select suitable accounting policies and apply them consistently.
- b) Make judgments and estimates that are reasonable and prudent.
- c) Prepare the financial statements on the on-going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The committee is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the appropriate legislation. It is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reporting Accountants

A resolution that Bromley Clackett Ltd be appointed reporting accountants to the charity will be put to the Annual General Meeting.

This report was approved by the Committee on 21ST Sept... 2021 and signed on its behalf by.



Marjorie Godfray - Chairperson

BUCKLAND COMMUNITY ASSOCIATION

TRUSTEES' REPORT (cont'd)

FACTORS AFFECTING THE ACHIEVEMENT OF OBJECTIVES

The charity achieved its objectives this financial year with the capacity use in the centre exceeding expectations plus maintaining a fair level of voluntary help to facilitate its activities.

RISKS

The financial risks that the Trustees have identified have been reviewed and systems have been established to mitigate those risks. A policy has been agreed whereby an income and expenditure account, balance sheet and trial balance is produced for the Management Committee and Directors at monthly meetings stating the financial position of the Association. All income and expenditure is monitored to ensure all income is paid and any unnecessary expenditure is eliminated.

RESERVES

The restricted reserves represent funds held by the Association for designated projects. All other reserves are unrestricted.

The association accepts its responsibility to ensure reserves "that includes assets" are spent wisely and fit within the governing documents.

The majority of the reserve funds are in materials and equipment. These are seen as tangible assets and are needed for the day to day use and management of the Community Centre. The financial reserves held in the bank accounts are designated for day to day cash flow and unplanned expenditure for repairs, maintenance and replacement of equipment as required.

A second level of finance is kept to meet staff costs for long term sickness, redundancy and other expenses.

BUCKLAND COMMUNITY ASSOCIATION TRADING COMPANY LIMITED

A separate company, Buckland Community Association Trading Company Ltd, runs the bar trading.

Five Trustees on behalf of the Association hold the share capital of Buckland Community Association Trading Company Ltd, and by deed of covenant, Buckland Community Association Trading Company Ltd is committed to pay all its profits over to the Association.

Separate accounts for Buckland Community Association Trading Company Ltd have been prepared, as required by the Companies Act, and are available for inspection.

INDEPENDENT EXAMINER

A resolution to appoint an independent examiner for the following year will be proposed at the Annual General Meeting following consideration by the members of tenders submitted for the position.

Signed on behalf of the Trustees on


21st Sept 21

M Godfray (Chairperson)

**BUCKLAND COMMUNITY ASSOCIATION TRADING
COMPANY LTD**

REPORT OF THE DIRECTOR
For The Year Ended 31st March 2021

The director presents his report with the financial statements of the company for the year ended 31st March 2021.

DIRECTOR

P Priseman held office during the whole of the period from 1st April 2020 to the date of this report.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

P Priseman
P Priseman - Director

Date: 21st September 21.

**BUCKLAND COMMUNITY ASSOCIATION TRADING
COMPANY LTD (REGISTERED NUMBER: 03713699)**

BALANCE SHEET
31st March 2021

	Notes	31.3.21 £	31.3.20 £
CURRENT ASSETS			
Stocks		-	2,652
Debtors	4	995	-
Cash at bank and in hand		115	1,263
		<u>1,110</u>	<u>3,915</u>
CREDITORS			
Amounts falling due within one year	5	1,105	3,910
		<u>1,105</u>	<u>3,910</u>
NET CURRENT ASSETS		<u>5</u>	<u>5</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>5</u>	<u>5</u>
CAPITAL AND RESERVES			
Called up share capital		5	5
SHAREHOLDERS' FUNDS		<u>5</u>	<u>5</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss 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 company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the director and authorised for issue on 21st September 21 and were signed by:

P. J. Priseman
P Priseman - Director

The notes form part of these financial statements