
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

Contents

	Page
Trustees' Report	1-3
Management Committee Report	4
Accountants Report	5
Statement of Financial Activities	6-7
Balance Sheet	8
Notes to the Financial Statements	9-11

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
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CHARTERED ACCOUNTANTS
74-76 ALDWICK ROAD
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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 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 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>