

**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 £
<b>INCOMING RESOURCES</b>					
<b>Voluntary income</b>					
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
<b>Investment income</b>					
Gift aid receivable - profit from trading company		-	-	-	-
Bank Interest		-	145	145	3
		-	145	145	3
<b>Incoming resources from charitable activities</b>					
Room Hire & Contract Rents		-	111,282	111,282	90,570
		-	111,282	111,282	90,570
<b>Other incoming resources</b>					
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
<b>Total Incoming Resources</b>		<b>2,918</b>	<b>162,163</b>	<b>165,081</b>	<b>159,173</b>

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 £
<b>RESOURCES EXPENDED</b>					
<b>Direct charitable expenditure</b>					
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
		2,302	167,760	170,062	105,103
<b>Costs of generating voluntary income</b>					
Rent & Rates		-	39,200	39,200	39,200
		-	39,200	39,200	39,200
<b>Governance costs</b>					
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
		-	13,379	13,379	13,676
<b>Total Resources Expended</b>		<b>2,302</b>	<b>220,339</b>	<b>222,641</b>	<b>157,979</b>
<b>NET INCOMING RESOURCES</b>		<b>616</b>	<b>(58,176)</b>	<b>(57,560)</b>	<b>1,194</b>
<b>FUNDS BROUGHT FORWARD</b>		<b>366</b>	<b>153,468</b>	<b>153,834</b>	<b>152,640</b>
<b>FUNDS CARRIED FORWARD</b>		<b>982</b>	<b>95,292</b>	<b>96,274</b>	<b>153,834</b>

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 £
<b>FIXED ASSETS</b>					
Tangible Assets	2	8,654	-	8,654	12,430
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS:</b> amounts falling due within one year.	4	84,750	-	84,750	39,116
<b>NET CURRENT ASSETS</b>		86,638	982	87,620	141,404
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		95,292	982	96,274	153,834
<b>FINANCED BY:</b>					
Restricted Funds		-	982	982	366
Unrestricted Funds		95,292	-	95,292	153,468
<b>TOTAL FUNDS</b>		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
<b>Cost</b>			
At 1 April 2022	106,247	70,928	177,175
Additions	-	-	-
Disposals	-	-	-
At 31 March 2023	106,247	70,928	177,175
<b>Depreciation</b>			
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
<b>Net book values</b>			
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>