

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
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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>