BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

England & Wales · Charity number 1149654

Details

Other names	BCDA
Status	Registered
Legal form	Charitable company
Company number	08107642
Registered	2012-11-07
Register	View on the Charity Commission register

Contact

Address	Bursledon Community Centre Lowford Centre Portsmouth Road Bursledon Southampton SO31 8ES
Phone	02380403778
Email	Bursledoncc@outlook.com
Website	www.bursledoncommunitycentre.org.uk

Activities

Objects: (A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF BURSLEDON AND THAT AREA OF THE PARISH OF HOUND, KNOWN AS OLD NETLEY, WITHOUT DISTINCTION OF SEX, OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, VALUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS. (B) TO ESTABLISH OR TO SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE.

Activities: To promote the benefit of the inhabitants of Bursledon by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide for recreation and leisure time and occupation and to establish or to secure the establishment of a community

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centre and to maintain and manage, such community centre for activities promoted by the Charity.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£69,872	£66,905	-	-
2024-06-30	£69,701	£76,663	-	-
2023-06-30	£62,765	£57,823	-	-
2022-06-30	£67,849	£71,424	-	-
2021-06-30	£55,464	£54,571	-	-

Trustees

Name	Role	Appointed
Angela Kate Martin		2021-09-01
Jennifer Ann Leeves		2017-11-20
Louise Clare Blower		2021-04-12
Rachel Spanner		2025-03-03
Sally Frances Upton		2017-11-20

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BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 1149654

Accounts

BURSLEDON & DISTRICT COMMUNITY6 ASOCIATION

REPORT OF THE TRUSTEES

YEAR ENDING

30/06/2025

The Trustees are pleased to present their report and Financial statements for the year ending 30th of June 2024, which are also prepared to meet requirements for the director's report and the financial statements for Companies Act purpose.

The trustees (who are also directors of the charitable company for the purpose of company law) who served during the year are:

Gary Plested	Chair
Jenny Leeves	Director
Sally Upton	Director
Louise Clare Blower,	Director
Adam Shepard	Director
Angela Kate Martin	Director

OBJECTIVES & ACTIVITIES

Aims and Objectives

- Core Aim of the BDCA

The main aim of the Association continues to be to provide a welcoming and safe environment for the community of Bursledon, Pilands Wood and Old Netley without discrimination of sex, race, political, religious or sexual orientation and by working together with the community and the local authorities, voluntary and other organisations for the achievement of good health and education and to provide sound and safe facilities for the community to access.

To maintain and manage a community centre and to co-operate with any local authority in the maintenance and management of the community centre for activities promoted by the charitable company to achieve the above objectives.

Public Benefit Statement

Main activities and who we try to help are described above. All of our activities are undertaken to further our charitable purpose for public benefit. In shaping our objectives and planning our

activities, the trustees have considered The Charity Commission's guidance on public benefit, including the guidance Public Benefit: Running a charity (PB 2)

ACHIEVEMENTS AND PERFORMANCE

Core Aim of the BDCA

The main aim of the Association continues to be to provide a welcoming and safe environment for the community of Burstedon, Pilands Wood and Old Netley without discrimination of sex, race, political, religious or sexual orientation and by working together with the said inhabitants and the local authorities, voluntary and other organisations for the achievement of good health and education and to provide sound and safe facilities to help improve the community.

Changes to the board

there have not been no changes to the board this year we continue to actively look for potential board members.

Events

The carol service provided by the local church was well attended by the community.

The Christmas event went down well and was well attended.

Outside Space

The garden area at the back of the building has been planted with low maintenance plants, with access to it through the library.

FINANCIAL REVIEW

The accounts

The accounts have been prepared for submission by to both The Charity Commission and Companies House in accordance with normal accounting practise. These accounts have been independently examined as required by the Charity Commission.

The trustees bankers our Unitity Trust Bank our account allows triple authority online banking so the bills can be paid electronically with multiple signatories. The charitable company insurers our NFU insurance, with whom the charitable company has ensured the building for 2.4 million

Fees

The fees for hiring rooms in the Community Centre are continued to be revised annually to ensure a competitive rate for users of the centre while enabling the charity to meet its financial obligations of maintaining the building.

Ground Rents

BDCA pays ground rent of £1 per year for the 999 year lease on the property to Eastleigh borough council.

Funding

The charitable company aims to operate a small surplus and as time goes on it is expected that maintenance and capital investment in the building will be accomplished by retained funds.

The reserves are currently less than three months' but we continue to work towards this.

Principle Funding Sources

The principal funding sources for the charitable company are currently by way of the hire of the community centres, function income and fundraising.

Reserves policy and Charitable Company Going Concern

It is the policy of the charitable company to aim towards maintaining unrestricted funds, which are the free reserves of the charitable company, at a level where unrestricted funds will be sufficient to meet outgoing expenses the trustees of the charitable company are of the view that Bursledon and District Community Association is a ongoing concern.

PLANS FOR FUTURE PERIODS

Governance

Policies

The Community Centre policies, including booking policies, conditions of hire, health and safety policy, equal opportunities policy, child protection policy and all other policies of the charitable company are reviewed regularly

Activities of the Charitable Company

Usage of the community centre

The community centre continues to be used by a number of groups, classes and clubs, including ballet, bridge, yoga, table tennis, Pilates, Zumba, kids football, NHS health visitors

Bookings for functions are increasing.

A nursery has been running in the Community Centre since September 2017, increasing usage of the Cedar Room and providing much needed local service.

The cafe changed management in December 2018 and is now a valued community hub for local residents under new management with a strong local reputation.

The Community Centre

The building

We work to an ongoing maintenance schedule.

General issues

Website and Marketing

The website is kept up to date via liaison between the board and the community centre manager. A Facebook page for the Community Centre is actively used.

Change to Chargeable Incorporation Organisation

At the AGM in September 2018 members approved the transfer of the organisation to a CIO this remains under discussion and has not yet been finalised for the end of the financial year this will simplify the running of the organisation's reports will only need them to be made to the Charity Commission in future

Conclusion

The board are continuing to investigate how running the Community Centre can be improved including ensuring regular maintenance is kept up to date.

STRUCTURE GOVERNANCE AND MANGAEMENT

Governing Document

The charitable company was incorporated on the 15th of June 2012 and was registered as a charity on the 7th of November 2012

Recruitment and Appointment

The charitable company is administrated by a board of directors, including parish council and borough council representatives following an amendment to the memorandum of association at the meeting in October 2017 the board is structured as follows

- Not less than one user group member
- Not less than one community member
- Not less than one council member
- Not less than 5 individual members

There shall not be more than 12 directors in total

Directors whether elected appointed or Co opted, are required by law to act in the best interest of the charitable company and not the body that appointed them or from which they were Co opted.

Trustee induction and training

trustees are familiar with the work of a charitable company having new trustees meet with the chairperson of trustees who provides a briefing on the charitable company to include

the obligations of the board members

the main documents which set out the operational framework for the charitable company including the constitution

the financial position of the organisation including the last set of independently examined financial statements and funding status

and future plans and objectives

risk management

the trustees have examined the major operational risks which the charitable company faces and confirm that systems have been established to enable reports to be produced so that necessary steps can be taken to lessen these risks

organisational structure

Charitable company trustees who are also the board of directors comprising of eight members who meet at least 4 * a year are responsible for the management and administration of the charitable company.

Responsibilities of the trustees in respect to the financial statements

Company law requires the trustees to prepare financial statements for each financial year which give a true and Fairview of the state of affairs of the charitable company as at balance sheet date and incoming resource is an application application of resources including income and expenditure for the financial year in preparing those financial statements the trustee should follow the best practise and:

make judgments an estimates that are reasonable and prudent

Trustee Induction and Training

Trustees are familiar with the work of the charitable company, having new trustees met with the chairperson of the trustees who provides a briefing on the charitable company to include:

- Nations of port numbers
- the main documents which set out the operational framework for the charitable company including the constitution
- the financial position of the organisation including the last set of independently examined financial statements I'm funding status
- future plans and objectives.
-

Risk Management

The trustees have examined the major operational risk which the charitable company faces and confirm that systems have been established to enable reports to be produced so that the necessary steps can be taken to lessen these risks.

Organisational Structure

The chargeable company trustees (who are also the board of directors) comprising 8 members who meet at least 4 times a year are responsible for the management and administration of the charitable company.

RESPONSIBILITES IF THE TRUSTEES IN RESPECT OF THE FINANCIAL STATEMENTS

Company law requires the trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of the charitable company as at the Balance Sheet date and of its incoming resource is and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow the best practice.

- Select suitable accounting policies and then apply them consistently
- Make judgments and estimates that are responsible and prudent
- State whether applicable accounting standards have been followed, subject to any departures disclosures in the financial statements
- Prepare the Financial Statements on on the going concern basis unless this is inappropriate to asume the charitable company will continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charitable company and to enable them to ensure that the Financial Statements comply with the Companies Act 2006 and the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

* G Pettit 22 APRIL 2026

GARY PILESTED

BURSLEDON & DISTRICT COMMUNITY ASSOCIAT	Charity No	1149654
	Company No	08107642

Annual accounts for the period

Period start date	01/07/2024	To	Period end date	30/06/2025

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior yea funds £
Income (Note 3)	F01	F02	F03	F04	F05
Income and endowments from:					
Charitable activities	69,872	-	-	69,872	69,7
Other	-	-	-	-	-
Total	69,872	-	-	69,872	69,7
Expenditure (Note 4)					
Expenditure on:					
Charitable activities	66,905	-	-	66,905	76,6
Total	66,905	-	-	66,905	76,6
Net income/(expenditure) before tax for the reporting period	2,967	-	-	2,967	- 6,9
Tax payable	-	-	-	-	
Net income/(expenditure) after tax before investment gains/(losses)	2,967	-	-	2,967	- 6,9
Net gains/(losses) on investments	-	-	-	-	
Net income/(expenditure)	2,967	-	-	2,967	- 6,9
Other recognised gains/(losses):					
Net movement in funds	2,967	-	-	2,967	6,9
Reconciliation of funds:					
Total funds brought forward	4,942	-	-	4,942	- 2,0
Total funds carried forward	7,909	-	-	7,909	4,9

BURSLEDON & DISTRICT COMMUNITY ASSO	Charity No	1149654	
	Company	8107642	
Annual accounts for the period			To period end date: 30/06/2025

Section B Balance sheet

	Guidance note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets	(Note 6)	427	2,400,000	-	2,400,427	2,400,707
Total fixed assets		427	2,400,000	-	2,400,427	2,400,707
Current assets						
Debtors	(Note 7)	8,423	-	-	8,423	8,080
Cash at bank and in hand		1,309	-	-	1,309	2,647
Total current assets		9,732	-	-	9,732	10,727
Creditors: amounts falling due within one year	(Note 8)	8,610	-	-	8,610	8,925
Net current assets/(liabilities)		1,122	-	-	1,122	1,802
Total assets less current liabilities		1,549	2,400,000	-	2,401,549	2,402,509
Creditors: amounts falling due after one year	(Note 8)	1,025	-	-	1,025	1,225
		-	-	-	-	-
Total net assets or liabilities		524	2,400,000	-	2,400,524	2,401,284
Funds of the Charity						
Endowment funds		-			-	-
Restricted income funds		2,400,000	-		2,400,000	2,400,000
Unrestricted funds		524		-	524	- 1,396
Revaluation reserve					-	
Fair value reserve						
Total funds		2,400,524	-	-	2,400,524	2,398,604

The company was entitled to exemption from audit under [illegible] of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors	Print Name	Date of approval dd/mm/yyyy
	Gary Pleased	22-4-26
	ANGELA MARTIN.	22-4-26

Signature of director authenticating accounts being sent to Companies House	Signature	
	G Pleased	22.4.26.
*	A. Martin.	22.4.26

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	✓	
No*		

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	✓	
No*		

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	✓	
No*		* -Tick as appropriate

Note 2 Accounting policies

INCOME

		Yes*	No*	N/a*
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.			✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.			✓

		Yes*	No*	N/a*
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.			✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.		✓	
Deferred income	No material item of deferred income has been included in the accounts.		✓	
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	✓		
	The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.			✓
	They are valued at cost.			✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.			✓

		Yes*	No*	N/a*
	They are valued at cost.			✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of loss than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.			✓
	They are valued at fair value except where they qualify as basic financial instruments.			✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	

Note 3 Income

	Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-	-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	-	-	-	-	-
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
	Charitable activities	69,872	-	-	69,872	62,701
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	69,872	-	-	69,872	62,701
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		69,872	-	-	69,872	62,701

Section C	Notes to the accounts	(cont)

Note 4 Expenditure

	This year				Last year			
Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total fu
Expenditure on charitable activities:								
	-	-	-	-	-	-	-	
Advertising/Promotional				-	1,607			1,6
Accountancy				-	954			9
Bank charges	71			71	156			
Cleaning Outsourced	6,329			6,329	17,624			17,6
Consumables/Cleaning Supplies	381			381	1,477			1,4
Electricity	2,055			2,055	3,140			3,1
Gardening	23			23	77			
Gas	12,000			12,000	8,570			8,5
Insurances	3,154			3,154	5,023			5,0
Office/General Administrative Expenses	747			747	587			5
Pension	443			443	281			2
Staff Salaries	25,611			25,611	15,819			15,8
Repair and maintenance	6,922			6,922	12,642			12,6
Safety and Security	517			517	2,282			2,2
Software	744			744	681			6
Telephone/Broadband	1,940			1,940	580			5
Waste Disposal	2,045			2,045	2,494			2,4
Water	3,923			3,923	2,436			2,4
Depreciation				-	235			2
	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Total expenditure on charitable activities	66,905	-	-	66,905	76,665	-	-	76,6
TOTAL EXPENDITURE	66,905	-	-	66,905	76,665	-	-	76,6

Note 5 Paid employees

Staff Costs

	This year £	Last year £
Salaries and wages	25,611	15,69
Social security costs	-	
Pension costs (defined contribution scheme)	443	28
Other employee benefits	-	
Total staff costs	26,054	15,97

This year:

Average head count in the year	This year Number	Last year Number
The parts of the charity in which the employees work	-	
	2	
	-	
	-	
Total	2	

Section C Notes to the accounts

Note 6 **Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

Cost or valuation

	Freehold land & buildings	Fixtures, fittings and equipment	Total
	£	£	£
At the beginning of the year	2,400,000	11,247	2,411,247
Additions	-		-
Revaluations	-	-	-
Disposals	-		-
Transfers *	-	-	-
At end of the year	2,400,000	11,247	2,411,247

Depreciation and impairments

**Basis	RB	RB	RB
** Rate	N/A	25%	
At beginning of the year	-	10,540	10,540
Disposals	-	-	-
Depreciation	-	235	235
Impairment	-	-	-
Transfers*	-	-	-
At end of the year	-	10,775	10,775

Net book value

Net book value at the beginning of the year	2,400,000	707	2,400,707
Net book value at the end of the year	2,400,000	472	2,400,472

The leasehold property relates to a 999 year lease held by the charitable company on the Lowfors Centre at Bursledon Hampshire.

Note 7 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	This year £	Last ye £
Trade debtors	8,610.0	5,0
Prepayments and accrued income	-	
Other debtors	-	
Total	8,610.0	5,0

Note 8 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	2,400	-	825
Trade creditors	8,610	6,525	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	2,536	-	-
Total	8,610	11,461	-	825

Note 9 Additional Disclosures

Restricted Funds

The restricted fund relates to the 999 year leased property held on The lowford Centre, Bursledon which can only be disposed of with Eastleigh Borough Council's permission.

The whole of the restricted fund arises as a result of a revaluatsion of the Lowford Centre to £2,400,000, which was carried out by trustees in a prior year.

Trustees Remuneration and Expenses

No trustees received any remuneration in the year (2024 -£nil).

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

On accounts for the year ended	30/06/2025	**Charity no (if any)**	1149654
Set out on pages			

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I am qualified to undertake the examination by being a qualified member of AAT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed: [signature] **Date:** 20/4/2026

Name: KATIE SWIFT

Relevant professional qualification(s) or body (if any): MAAT 1022117

Address:	26 CULFORD AVENUE
	TOTTON
	SOUTHAMPTON SO40 9BY

Section B	Disclosure
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 1149654

Accounts

BURSLEDON & DISTRICT COMMUNITY6 ASOCIATION

REPORT OF THE TRUSTEES

YEAR ENDING

30/06/2024

The Trustees are pleased to present their report and Financial statements for the year ending 30th of June 2024, which are also prepared to meet requirements for the director's report and the financial statements for Companies Act purpose.

The trustees (who are also directors of the charitable company for the purpose of company law) who served during the year are:

Gary Plested	Chair
Marion Penn	Treasurer
Jenny Leeves	Director
Sally Upton	Director
Louise Clare Blower,	Director
Adam Shepard	Director
Angela Kate Martin	Director

OBJECTIVES & ACTIVITIES

Aims and Objectives

- Core Aim of the BDCA

The main aim of the Association continues to be to provide a welcoming and safe environment for the inhabitants of Bursledon, Pilands Wood and Old Netley without discrimination of sex, race, political, religious or sexual orientation and by working together with the said inhabitants and the local authorities, voluntary and other organisations for the achievement of good health and education and to provide sound and safe facilities to help improve the conditions of life for said inhabitants

To maintain and manage a community centre or to co-operate with any local authority in the maintenance and management of such community centre for activities promoted by the charitable company in furtherance of the above objects.

Public Benefit Statement

Main activities and who we try to help are described above. All of our activities are undertaken to further our charitable purpose for public benefit. In shaping our objectives and planning our

activities, the trustees have considered The Charity Commission's guidance on public benefit, including the guidance Public Benefit: Running a charity (PB 2)

ACHIEVEMENTS AND PERFORMANCE

Core Aim of the BDCA

The main aim of the Association continues to be to provide a welcoming and safe environment for the inhabitants of Bursledon, Pilands Wood and Old Netley without discrimination of sex, race, political, religious or sexual orientation and by working together with the said inhabitants and the local authorities, voluntary and other organisations for the achievement of good health and education and to provide sound and safe facilities to help improve the conditions of life for said inhabitants

Changes to the board

There have not been no changes to the board this year we continue to actively look for potential board members.

Events

The Christmas event continues to be a success and is very well attended by the local community.

FINANCIAL REVIEW

The accounts

The accounts have been prepared for submission by to both The Charity Commission and Companies House in accordance with normal accounting practise. These accounts have been independently examined as required by the Charity Commission.

The trustees bankers our Unit Trust Bank our account allows triple authority online banking so the bills can be paid electronically with multiple signatories. The charitable company insurers our NFU insurance, with whom the charitable company has ensured the building for 2.4 million

Fees

The fees have remained the same but will be reviewed in the next financial year.

Ground Rents

BDCA pays ground rent of £1 per year for the 999 year lease on the property to Eastleigh borough council.

Funding

The charitable company aims to maintain level funds that allow the centre to run while still being accessible to the local community.

The reserves are currently less than three months' target agreed by the board we will continue work to building this reserve.

Principle Funding Sources

The principal funding sources for the charitable company are currently by way of the hire of the community centres, function income and fundraising.

Reserves policy and Charitable Company Going Concern

It is the policy of the charitable company to aim towards maintaining unrestricted funds, which are the free reserves of the charitable company, at a level where unrestricted funds will be sufficient to meet outgoing expenses the trustees of the charitable company are of the view that Bursledon and District Community Association are is of a going concern.

PLANS FOR FUTURE PERIODS

Governance

Policies

The Community Centre policies, including booking policies, conditions of hire, health and safety policy, equal opportunities policy, child protection policy and all other policies of the charitable company are reviewed regularly

Activities of the Charitable Company

Usage of the community centre

The community centre continues to be used by a number of groups, classes and clubs, including ballet, bridge, yogaand a variety of private hires.

A nursery has been running in the Community Centre since September 2017, increasing usage of the Cedar Room and providing much needed local service.

The cafe changed management in December 2018 and is now running smoothly under new management with a strong local reputation.

The Community Centre

The building

We work to an ongoing maintenance schedule. The ongoing need for work on the heating system has continued this year. This is due to be completed by the end of the year.

General issues

Website and Marketing

The website is kept up to date via liaison between the board and the community centre manager The new website is now live. A Facebook page for the Community Centre is active

Change to Chargeable Incorporation Organisation

At the AGM in September 2018 members approved the transfer of the organisation to a CIO this remains in progress and has not yet been finalised for the end of the financial year this will simplify the running of the organisations reports will only need them to be made to the Charity Commission in future

Conclusion

The board are continuing to investigate how running the Community Centre can be improved including ensuring regular maintenance is kept up to date.

STRUCTURE GOVERNANCE AND MANGAEMENT

Governing Document

The charitable company was incorporated on the 15th of June 2012 and was registered as a charity on the 7th of November 2012

Recruitment and Appointment

The charitable company is administrated by a board of directors, including parish council and borough council representatives following an amendment to the memorandum of association at the meeting in October 2017 the board is structured as follows

- Not less than one user group member
- Not less than one community member
- Not less than one council member
- Not less than 5 individual members

There shall not be more than 12 directors in total

Directors whether elected appointed or Co opted, are required by law to act in the best interest of the charitable company and not the body that appointed them or from which they were Co opted.

Trustee induction and training

Trustees are familiar with the work of a charitable company having new trustees meet with the chairperson of trustees who provides a briefing on the charitable company to include

The obligations of the board members

The main documents which set out the operational framework for the charitable company including the constitution

The financial position of the organisation including the last set of independently examined financial statements and funding status

and future plans and objectives

Risk management

The trustees have examined the major operational risks which the charitable company faces and confirm that systems have been established to enable reports to be produced so that necessary steps can be taken to lessen these risks

organisational structure

Charitable company trustees who are also the board of directors comprising of eight members who meet at least 4 * a year are responsible for the management and administration of the charitable company.

Responsibilities of the trustees in respect to the financial statements

Company law requires the trustees to prepare financial statements for each financial year which give a true and Fairview of the state of affairs of the charitable company as at balance sheet date and incoming resource is an application application of resources including income and expenditure for the financial year in preparing those financial statements the trustee should follow the best practise and:

make judgments an estimates that are reasonable and prudent

Trustee Induction and Training

Trustees are familiar with the work of the charitable company, having new trustees met with the chairperson of the trustees who provides a briefing on the charitable company to include:

- Nations of port numbers
- the main documents which set out the operational framework for the charitable company including the constitution
- the financial position of the organisation including the last set of independently examined financial statements I'm funding status
- future plans and objectives.
-

Risk Management

The trustees have examined the major operational risk which the charitable company faces and confirm that systems have been established to enable reports to be produced so that the necessary steps can be taken to lessen these risks.

Organisational Structure

The chargeable company trustees (who are also the board of directors) comprising 8 members who meet at least 4 times a year are responsible for the management and administration of the charitable company.

RESPONSIBILITES IF THE TRUSTEES IN RESPECT OF THE FINANCIAL STATEMENTS

Company law requires the trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of the charitable company as at the Balance Sheet date and of its incoming resource is and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow the best practice.

- Select suitable accounting policies and then apply them consistently
- Make judgments and estimates that are responsible and prudent
- State whether applicable accounting standards have been followed, subject to any departures disclosures in the financial statements
- Prepare the Financial Statements on a going concern basis unless it is inappropriate to assume the charitable company will continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charitable company and to enable them to ensure that the Financial Statements comply with the Companies Act 2006 and the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

GARY PLESTED
CHAIR

MARION PENN
TREASURER

BURSLEDON & DISTRICT COMMUNITY ASSOCIA	Charity No	1149654		
	Company No	08107642		
Annual accounts for the period				
Period start date	01/07/2023	To	Period end date	30/06/2024

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
Income (Note 3)	F01	F02	F03	F04	F05
Income and endowments from:					
Charitable activities	69,701	-	-	69,701	62,765
Other	-	-	-	-	-
Total	69,701	-	-	69,701	62,765
Expenditure (Note 4)					
Expenditure on:					
Charitable activities	76,663	-	-	76,663	57,823
Total	76,663	-	-	76,663	57,823
Net income/(expenditure) before tax for the reporting period	- 6,962	-	-	- 6,962	4,942
Tax payable	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	- 6,962	-	-	- 6,962	4,942
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	- 6,962	-	-	- 6,962	4,942
Other recognised gains/(losses):					
Net movement in funds	- 6,962	-	-	- 6,962	4,942
Reconciliation of funds:					
Total funds brought forward	4,942	-	-	4,942	390
Total funds carried forward	- 2,020	-	-	- 2,020	5,332

[redacted]	Charity No	[redacted]
	Company No	[redacted]
Annual accounts for the period		To period end date: 30/06/2024

Section B Balance sheet

	Guidance note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets	(Note 6)	707	2,400,000	-	2,400,707	2,400,942
Total fixed assets		707	2,400,000	-	2,400,707	2,400,942
Current assets						
Debtors	(Note 7)	8,080	-	-	8,080	9,862
Cash at bank and in hand		2,647	-	-	2,647	7,304
Total current assets		10,727	-	-	10,727	17,166
Creditors: amounts falling due within one year	(Note 8)	8,925	-	-	8,925	9,551
Net current assets/(liabilities)		1,802	-	-	1,802	7,615
Total assets less current liabilities		2,509	2,400,000	-	2,402,509	2,408,557
Creditors: amounts falling due after one year	(Note 8)	1,225	-	-	1,225	3,225
		-	-	-	-	-
Total net assets or liabilities		1,284	2,400,000	-	2,401,284	2,405,332
Funds of the Charity						
Endowment funds		-		-	-	-
Restricted income funds		2,400,000	-		2,400,000	2,400,000
Unrestricted funds		1,396		-	1,396	5,332
Revaluation reserve					-	
Fair value reserve						
Total funds		2,398,604	-	-	2,398,604	2,405,332

companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Gary Pearson	
MARTIN LEAN	

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
[redacted]	
	Print name

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	✓	
No*		

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	✓	
No*		

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	✓	
No*		* -Tick as appropriate

Note 2 INCOME

Accounting policies

		Yes*	No*	N/a*
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.			✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.			✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		

		Yes*	No*	N/a*
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	✓		
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

EXPENDITURE AND LIABILITIES

		Yes*	No*	N/a*
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.			✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.		✓	
Deferred income	No material item of deferred income has been included in the accounts.		✓	
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

ASSETS

		Yes*	No*	N/a*
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	✓		
	The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.			✓
	They are valued at cost.			✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.			✓
	They are valued at cost.			✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year	Yes*	No*	N/a*

	end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a* ✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a* ✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a* ✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes* ✓	No*	N/a*
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of loss than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a* ✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a* ✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	

Note 3 Income

	Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-	-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	-	-	-	-	-
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
	Charitable activities	62,701	-	-	62,701	62,765
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	62,701	-	-	62,701	62,765
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		62,701	-	-	62,701	62,765

Section C Notes to the accounts (cont)

Note 4 Expenditure

Analysis	This year Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Last year Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on charitable activities:								
	-	-	-	-	-	-	-	-
Advertising/Promotional	1,607			1,607	1,176			1,176
Accountancy	954			954	1,020			1,020
Bank charges	156			156	72			72
Cleaning Outsourced	17,624			17,624	14,840			14,840
Consumables/Cleaning Supplies	1,477			1,477	1,211			1,211
Electricity	3,140			3,140	2,092			2,092
Gardening	77			77				
Gas	8,569			8,570	3,171			3,171
Insurances	5,023			5,023	5,174			5,174
Office/General Administrative Expenses	587			587	636			636
Pension	281			281	15,595			15,595
Staff Salaries	15,819			15,819	281			281
Repair and maintenance	12,642			12,642	7,403			7,403
Safety and Security	2,282			2,282	248			248
Software	681			681	400			400
Telephone/Broadband	580			580	667			667
Waste Disposal	2,494			2,494	958			958
Water	2,436			2,436	2,573			2,573
Depreciation	235			235	306			306
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	76,663	-	-	76,665	57,823	-	-	57,823
TOTAL EXPENDITURE	76,663	-	-	76,665	57,823	-	-	57,823

Section C — Notes to the accounts (cont)

Note 5 **Paid employees**

Staff Costs

	This year £	Last year £
Salaries and wages	15,695	15,595
Social security costs	-	-
Pension costs (defined contribution scheme)	281	281
Other employee benefits	-	-
Total staff costs	15,976	15,876

This year:

Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	1	1
Governance	-	-
Other	-	-
Total	1	1

Section C — Notes to the accounts

Note 6 — Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

Cost or valuation

	Freehold land & buildings	Fixtures, fittings and equipment	Total
	£	£	£
At the beginning of the year	2,400,000	11,247	2,411,247
Additions	-		-
Revaluations	-	-	-
Disposals	-		-
Transfers *	-	-	-
At end of the year	2,400,000	11,247	2,411,247

Depreciation and impairments

**Basis	RB	RB	RB
** Rate	N/A	25%	
At beginning of the year	-	10,305	10,305
Disposals	-	-	-
Depreciation	-	235	235
Impairment	-	-	-
Transfers*	-	-	-
At end of the year	-	10,540	10,540

Net book value

Net book value at the beginning of the year	2,400,000	942	2,400,942
Net book value at the end of the year	2,400,000	707	2,400,707

The leasehold property relates to a 999 year lease held by the charitable company on the Lowfors Centre at Bursledon Hampshire.

Note 7 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	This year £	Last year £
Trade debtors	5,080.0	9,862.0
Prepayments and accrued income	-	-
Other debtors	-	-
Total	5,080.0	9,862.0

Note 8 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	2,400	2,400	825	3,225
Trade creditors	6,525	4,393	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	2,536	-	-
Total	8,925	9,329	825	3,225

Section C	Notes to the accounts	(cont)

Note 9 Additional Disclosures

Restricted Funds

The restricted fund relates to the 999 year leased property held on The lowford Centre, Bursledon which can only be disposed of with Eastleigh Borough Council's permission.

The whole of the restricted fund arises as a result of a revaluatsion of the Lowford Centre to £2,400,000, which was carried out by trustees in a prior year.

Trustees Remuneration and Expenses

No trustees received any remuneration in the year (2023 -£nil).

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees	BURSLEDON & DISTRICT COMMUNITY ASSOCIATION		
On accounts for the year ended	30/06/2024	**Charity no (if any)**	1149654
Set out on pages			

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/06/2024

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

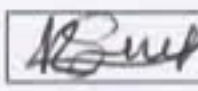
Independent examiner's statement

I am qualified to undertake the examination by being a qualified member of AAT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:		**Date:**	06/07/2025
Name:	Katie Swift		
Relevant professional qualification(s) or body (if any):	MATT		

Address:	26 Culford Avenue
	Totton
	Southampton SO40 9BY

Section B	Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 1149654

Accounts

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED
30 JUNE 2023

Bursledon & District Community Association
is a charitable company registered in England and Wales

Registered Charity Number: 1149654

Company Number: 08107642

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
30 JUNE 2023

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BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2023

The Trustees are pleased to present their report and Financial Statements for the year ended 30 June 2023, which are also prepared to meet the requirements for a Director's Report and Financial Statements for Companies Act purposes.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: Bursledon & District Community Association

Charity Number: 1149654

Company Number: 08107642

Office Address: The Lowford Centre
Portsmouth Road
Bursledon
Southampton
Hampshire
SO31 8ES

The trustees (who are also the directors of the charitable company for the purpose of company law) who served during the year are:

Gary Plested	Chair
Marion Penn	Treasurer
Jenny Leeves	Director
Sally Upton	Director
Louise Clare Blower	Director
Adam Shepard	Director
Angela Kate Martin	Director

Independent Examiners: Abraham & Dobell
230 Shirley Road
Southampton
SO15 3HR

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
30 JUNE 2023

OBJECTIVES & ACTIVITIES

Aims and Objectives

The main aims of the charitable company, as set out on the Articles of Association are as follows:

- **Core Aim of the BDCA**
  The main aim of the Association continues to be to provide a welcoming and safe environment for the inhabitants of Bursledon, Pilands Wood and Old Netley, without distinction of sex, race, political, religious or sexual orientation and by working together with the said inhabitants and the local authorities, voluntary and other organisations for the advancement of good health and education and to provide sound and safe facilities to help improve the conditions of life for said inhabitants.

- to maintain and manage a community centre, or to co-operate with any local authority in the maintenance and management of such community centre for activities promoted by the charitable company in furtherance of the above objects.

Public Benefit Statement

Our main activities and who we try to help are described above. All of our activities are undertaken to further our charitable purposes for the public benefit. In shaping our objectives and planning our activities, the trustees have considered The Charity Commission's guidance on public benefit including the guidance 'Public Benefit: Running a Charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

Core Aim of the BDCA

The main aim of the Association continues to be to provide a welcoming and safe environment for the inhabitants of Bursledon, Pilands Wood and Old Netley, without distinction of sex, race, political, religious or sexual orientation and by working together with the said inhabitants and the local authorities, voluntary and other organisations for the advancement of good health and education and to provide sound and safe facilities to help improve the conditions of life for said inhabitants.

Changes to the Board

There have been no changes to the board this year. We continue to actively look for potential board members.

Events

The Christmas event went down well and was well attended.

Outside Space

The garden area at the back of the building has been thoroughly cleared out and planted (with low maintenance plants) by volunteers.

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
30 JUNE 2023

FINANCIAL REVIEW

The Accounts

The accounts have been prepared for submission to both The Charity Commission and Companies House in accordance with normal accounting practice. These accounts have been independently examined, as required by The Charity Commission.

The trustees' bankers are Unit Trust Bank, our account allows triple authority online banking so that bills can be paid electronically with multiple signatories. The charitable company's insurers are NFU Insurance, with whom the charitable company has insured the building for £2,400,000.

The board of directors would like to thank Marion Penn for the unpaid time and effort that she has put into keeping our finances in good order.

Fees

The fees for hiring rooms in the Community Centre were revised during the previous year to ensure that they provide a competitive rate for the users of the Centre, while enabling the charity to meet its financial obligations. They have not been increased this year due to the pressures of inflation on user groups.

Ground Rents

BDCA pays a ground rent of £1 per year for a 999 year lease on the property to Eastleigh Borough Council (EBC).

Funding

The charitable company aims to operate at a small surplus and as time goes on, it is expected that the maintenance and capital investment in the building will be accomplished by retained funds.

The reserves are currently less than the "at least 3 months" target agreed by the board, so budgets for the forthcoming years will be set to bring them up to at least this level.

Principal Funding Sources

The principal funding sources for the charitable company are currently by way of hire of the Community Centre, function income and fundraising.

Investment Policy

Aside from working towards retaining a prudent amount in reserves each year, most of the charitable company's funds are to be spent in the short term so there are currently no funds for long term investment.

Reserves Policy and Charitable Company Going Concern

It is the policy of the charitable company to aim towards maintaining unrestricted funds, which are the free reserves of the charitable company, at a level where unrestricted funds will be sufficient to meet its outgoing expenses. The trustees of the charitable company are of the view that Bursledon & District Community Association is a going concern.

PLANS FOR FUTURE PERIODS

Governance

Policies

The Community Centre policies, including: bookings policy; conditions of hire; health and safety policy; equal opportunities policy; child protection policy and all other policies of the charitable company are all reviewed regularly.

Activities of the Charitable Company

Usage of the Community Centre

The Community Centre continues to be used by a number of groups, classes and clubs, including ballet, bridge, yoga, singing and Goshin Jitsu.

Bookings for functions are gradually increasing post COVID.

A nursery has been running in the Community Centre since September 2017, increasing usage of the Cedar Room and providing a much needed local service.

The Café changed management in December 2018, and is now running smoothly under new management, with a strong local reputation.

The Community Centre

The Building

We work to an ongoing maintenance schedule. The ongoing need for work on the heating system has continued this year. This year substantial improvements have been made to the garden.

General Issues

Web Site and Marketing

The website is kept up to date via liaison between the board and the Community Centre manager: an updated website was under construction at the end of the financial year. A Facebook page for the Community Centre is active.

Change to Charitable Incorporated Organisation

At the AGM in September 2018 members approved the transfer of the organisation to a CIO, this remains in progress but was not yet finalised at the end of the financial year. This will simplify the running of the organisation as reports will only need to be made to The Charity Commission in future.

Conclusion

The board are continuing to investigate how the running of the Community Centre can be improved, including ensuring that all regular maintenance is up to date.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charitable company was incorporated on 15 June 2012 and was registered as a charity on 7 November 2012.

Recruitment and Appointment

The charitable company is administered by a board of directors, including Parish Council and Borough Council representatives. Following an amendment to the Memorandum of Association at a meeting in October 2017 the board is structured as follows:

- Not less than 1 user group member;
- not less than 1 community member;
- not less than 1 council member; and
- not less than 5 individual members.

There shall not be more than 12 directors in total.

Directors, whether elected, appointed or co-opted, are required by law to act in the best interest of the charitable company and not the body that appointed them or from which they were co-opted.

Trustee Induction and Training

Trustees are familiar with the work of the charitable company, having new trustees meet with the Chairperson of the trustees, who provides a briefing on the charitable company to include:

- the obligations of board members;
- the main documents which set out the operational framework for the charitable company, including the constitution;
- the financial position of the organisation, including the last set of independently examined financial statements and funding status; and
- future plans and objectives.

Risk Management

The trustees have examined the major operational risks which the charitable company faces and confirm that systems have been established to enable reports to be produced so that the necessary steps can be taken to lessen these risks.

Organisational Structure

The charitable company trustees (who are also the Board of Directors), comprising 8 members who meet at least 4 times a year, are responsible for the management and administration of the charitable company.

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
30 JUNE 2023

RESPONSIBILITIES OF THE TRUSTEES IN RESPECT OF THE FINANCIAL STATEMENTS

Company law requires the trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company as at the Balance Sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those Financial Statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed in the Financial Statements; and
- prepare the Financial Statements on the going concern basis, unless it is inappropriate to assume that the charitable company will continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charitable company and to enable them to ensure that the Financial Statements comply with the Companies Act 2006 and the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINERS

Abraham & Dobell were appointed as the charitable company's Independent Examiner and have expressed their willingness to continue in that capacity.

Approved by the Board of Trustees on 20 December 2023 and signed on its behalf by:

.....	**…….....**
GARY PLESTED	**MARION PENN**
CHAIR	**TREASURER**

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

FOR THE YEAR ENDED 30 JUNE 2023

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 30 June 2023.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the Accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that, in any material respect:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and republic of Ireland (FRS 102)).

INDEPENDENT EXAMINER'S REPORT
(CONTINUED)

TO THE TRUSTEES OF

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

FOR THE YEAR ENDED
30 JUNE 2023

INDEPENDENT EXAMINER'S STATEMENT (CONTINUED)

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in the report in order to enable a proper understanding of the accounts to be reached.

…… **20 December 2023**
D J MANT FCA

ABRAHAM & DOBELL
Chartered Accountants
230 Shirley Road
Southampton
SO15 3HR

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED
30 JUNE 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
INCOME					
Donations and legacies	2	-	-	-	5,500
Charitable activities	3	62,765	-	62,765	62,349
TOTAL INCOME		62,765	-	62,765	67,849
EXPENDITURE					
Charitable activities	4	57,823	-	57,823	71,424
TOTAL EXPENDITURE		57,823	-	57,823	71,424
NET INCOME/NET MOVEMENT IN FUNDS FOR THE YEAR		4,942	-	4,942	(3,575)
RECONCILIATION OF FUNDS	10				
Total funds brought forward		390	2,400,000	2,400,390	2,403,965
Total funds carried forward		£5,332	£2,400,000	£2,405,332	£2,400,390

The Statement of Financial Activities includes all gains and losses in the year.
All income and expenditure derives from continuing activities.

The notes on pages 11 to 18 form part of these Financial Statements

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 30 JUNE 2023

	Note	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible fixed assets	6		2,400,942		2,401,224
TOTAL FIXED ASSETS			2,400,942		2,401,224
CURRENT ASSETS					
Debtors	7	9,862		9,833	
Cash at bank and in hand		7,304		4,437	
TOTAL CURRENT ASSETS		17,166		14,270	
LIABILITIES					
Creditors: Amounts falling due within one year	8	9,551		9,479	
NET CURRENT ASSETS			7,615		4,791
TOTAL ASSETS LESS CURRENT LIABILITIES			2,408,557		2,406,015
CREDITORS: Amounts falling due after more than one year	9		3,225		5,625
NET ASSETS	10		£2,405,332		£2,400,390
FUNDS	11				
Unrestricted income funds			5,332		390
Restricted income funds			2,400,000		2,400,000
TOTAL FUNDS			£2,405,332		£2,400,390

For the year ended 30 June 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

BALANCE SHEET
(CONTINUED)

AS AT 30 JUNE 2023

DIRECTORS' RESPONSIBILITIES

- The members have not required the charitable company to obtain an audit of its Accounts for the period in question in accordance with section 476; and

- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect of accounting records and the preparation of Accounts.

These Accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Trustees on 20 December 2023 and signed on its behalf by:

.....	**…….....**
GARY PLESTED	**MARION PENN**
CHAIR	**TREASURER**

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED
30 JUNE 2023

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) **Basis of Preparation**

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Financial Statements have been prepared under the historical cost convention, except for the valuation of investment assets, which are shown at market value.

The Financial Statements include all transactions, assets and liabilities for which the charitable company is responsible in law.

(b) **Income**

All income is included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when receivable.

- Donations and legacies are included in full in the Statement of Financial Activities when receivable.

- Investment income is included when receivable.

- Income from charitable activities is accounted for when earned.

(c) **Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT as the charitable company is not VAT registered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include the independent examiner's fees linked to the strategic management of the charitable company.

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

1. ACCOUNTING POLICIES (CONTINUED)

(c) **Expenditure (Continued)**

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

(d) **Tangible Fixed Assets and Depreciation**

Fixed assets are stated at cost, less accumulated depreciation. The costs of minor additions are not capitalized.

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

Leasehold land and buildings	Nil
Fixtures, furniture and equipment	25% net book value

No depreciation, as yet, has been applied to the leasehold land and buildings, revaluation has been arranged via our insurance company but has yet to take place.

(e) **Fund Accounting**

Unrestricted Funds represent the funds of the charitable company that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charitable company.

Restricted Funds are those funds that can only be used for particular purposes within the objectives of the charitable company. Restrictions arise when specified by the donor or when funds are raised for a particular purpose.

(f) **Debtors**

Any amounts owing to the charitable company at 30 June in respect of income are shown as debtors, if and when they arise.

(g) **Short-Term Deposits and Cash at Bank**

Short-term deposits include cash held on deposit or at the bank.

(h) **Creditors**

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

(i) **Financial Instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Donations	-	-	-	500
Grants	-	-	-	5,000
	£-	£-	£-	£5,500

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Regular centre users	15,585	-	15,585	13,611
Private functions	1,501	-	1,501	2,497
Lease agreements	45,124	-	45,124	45,176
Events	555	-	555	1,065
	£62,765	£-	£62,765	£62,349

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

4. ANALYSIS OF EXPENDIUTRE ON CHARITABLE ACTIVITIES

	Total Funds	
	2023	**2022**
	£	**£**
Staff Salaries	15,595	14,853
Employers Pension Contributions	281	258
Water	2,573	2,278
Electricity	2,092	1,017
Gas	3,171	3,269
Waste disposal	958	913
Security health and safety	248	1,164
Cleaning outsourced	14,840	13,150
Consumables/Cleaning supplies	1,211	1,226
Repairs	6,759	14,184
Gardening	644	11,649
Software	400	372
Office and general admin	636	479
Telephone/Broadband	667	609
Bank charges	72	72
Insurance	5,174	4,397
Advertising	1,176	130
Accountancy and Examiner	1,020	996
Depreciation of fixtures and fittings	126	240
Depreciation of office/café equipment	180	168
	£57,823	£71,424

5. STAFF COSTS AND NUMBERS

There were staff costs of £15,595 (2022 - £14,853) incurred in the year arising from direct employment.

The average number of employees during the year was 1 (2022 - 1).

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

6. TANGIBLE FIXED ASSETS

	Leasehold Land & Buildings £	Fixtures, Furniture & Equipment £	Total £
Cost			
At 1 July 2022	2,400,000	11,753	2,411,753
Additions	-	24	24
Disposals	-	530	530
At 30 June 2023	2,400,000	11,247	2,411,247
Depreciation			
At 1 July 2022	-	10,529	10,529
Charge for the year	-	306	306
Eliminated on disposal	-	530	530
At 30 June 2023	-	10,305	10,305
Net Book Values			
At 30 June 2023	£2,400,000	£942	£2,400,942
At 30 June 2022	£2,400,000	£1,224	£2,401,224

The leasehold property relates to a 999 year lease held by the charitable company on the Lowford Centre at Bursledon, Hampshire.

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

7. **DEBTORS**

	2023 £	2022 £
Trade debtors	9,862	8,656
Prepayments	-	1,177
	£9,862	£9,833

8. **CREDITORS: Amounts falling due within one year**

	2023 £	2022 £
Trade creditors	4,615	4,393
Loan	2,400	2,400
Other	2,536	2,686
	£9,551	£9,479

9. **CREDITORS: Amounts falling due after more than one year**

	2023 £	2022 £
Loan	£3,225	£5,625

The loan is from Eastleigh Borough Council and is repayable at £200 per month.

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Tangible fixed assets	942	2,400,000	2,400,942	2,401,224
Current assets	17,166	-	17,166	14,270
Current liabilities	(9,551)	-	(9,551)	(9,479)
Lon-term liabilities	(3,225)	-	(3,225)	(5,625)
Fund balances at 30 June 2023	£5,332	£2,400,000	£2,405,332	£2,400,390

11. ANALYSIS OF MOVEMENTS IN FUNDS AND FUND DETAILS

	At 01.07.22 £	Incoming Resources £	Outgoing Resources £	At 30.06.23 £
Unrestricted Funds				
General funds	390	62,765	57,823	5,332
Total Unrestricted Funds	390	62,765	57,823	5,332
Restricted Funds				
Leasehold building	2,400,000	-	-	2,400,000
Total Restricted Funds	2,400,000	-	-	2,400,000
Total Funds	£2,400,390	£62,765	£57,823	£2,405,332

Unrestricted Funds

These are funds which the charitable company is free to spend on any of its activities. The trustees can designate unrestricted funds for a particular purpose.

11. ANALYSIS OF MOVEMENTS IN FUNDS AND FUND DETAILS (CONTINUED)

Restricted Funds
These are funds which the charitable company can only spend on a purpose determined by the terms on which the fund is received.

The restricted fund relates to the 999 year leased property held on The Lowford Centre, Bursledon, which can only be disposed of with Eastleigh Borough Council's permission.

The whole of the restricted fund arises as a result of a revaluation of The Lowford Centre to £2,400,000, which was carried out by the trustees in a prior year.

12. TRUSTEES' REMUNERATION AND EXPENSES

No trustees received any remuneration in the year (2022 - £nil).

13. STATUS

The charitable company is limited by guarantee.

THE FOLLOWING PAGE

IS FOR

MANAGEMENT PURPOSES ONLY

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

DETAILED MANAGEMENT ACCOUNTS

TOTAL FUNDS

FOR THE YEAR ENDED
30 JUNE 2023

	2023		2022	
	£	£	£	£
INCOME				
Centre users		15,585		13,611
Private functions		1,501		2,497
Lease agreements		45,124		45,176
Donations		-		500
Grants		-		5,000
Events		555		1,065
		62,765		67,849
EXPENDITURE				
Staff Salaries	15,595		14,853	
Employers Pension Contributions	281		258	
Water	2,573		2,278	
Electricity	2,092		1,017	
Gas	3,171		3,269	
Waste disposal	958		913	
Security health and safety	248		1,164	
Cleaning outsourced	14,840		13,150	
Consumables/Cleaning supplies	1,211		1,226	
Repairs	6,759		14,184	
Gardening	644		11,649	
Software	400		372	
Office and general admin	636		479	
Telephone/Broadband	667		609	
Bank charges	72		72	
Insurance	5,174		4,397	
Advertising	1,176		130	
Professional fees and governance	1,020		996	
Depreciation of fixtures and fittings	126		240	
Depreciation of office/café equipment	180		168	
		57,823		71,424
SURPLUS/(DEFICIT) FOR THE YEAR		£4,942		£(3,575)

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 1149654

Accounts

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED
30 JUNE 2022

Bursledon & District Community Association
is a charitable company registered in England and Wales

Registered Charity Number: 1149654

Company Number: 08107642

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
30 JUNE 2022

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BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2022

The Trustees are pleased to present their report and Financial Statements for the year ended 30 June 2022, which are also prepared to meet the requirements for a Director's Report and Financial Statements for Companies Act purposes.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: Bursledon & District Community Association

Charity Number: 1149654

Company Number: 08107642

Office Address: The Lowford Centre
Portsmouth Road
Bursledon
Southampton
Hampshire
SO31 8ES

The trustees (who are also the directors of the charitable company for the purpose of company law) who served during the year are:

Gary Plested	Chair		
Marion Penn	Treasurer		
Jenny Leeves	Director (Minutes Secretary)		
Sally Upton	Director		
Louise Clare Blower	Director		
Adam Shepard	Director	Appointed	Aug 2021
Angela Kate Martin	Director	Appointed	Sep 2021

Independent Examiners: Abraham & Dobell
230 Shirley Road
Southampton
SO15 3HR

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
30 JUNE 2022

OBJECTIVES & ACTIVITIES

Aims and Objectives
The main aims of the charitable company, as set out on the Articles of Association are as follows:

- **Core Aim of the BDCA**
  The main aim of the Association continues to be to provide a welcoming and safe environment for the inhabitants of Bursledon, Pilands Wood and Old Netley, without distinction of sex, race, political, religious or sexual orientation and by working together with the said inhabitants and the local authorities, Voluntary and other organisations for the advancement of good health and education and to provide sound and safe facilities to help improve the conditions of life for said inhabitants.

- to maintain and manage a community centre, or to co-operate with any local authority in the maintenance and management of such community centre for activities promoted by the charitable company in furtherance of the above objects.

Public Benefit Statement
Our main activities and who we try to help are described above. All of our activities are undertaken to further our charitable purposes for the public benefit. In shaping our objectives and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit including the guidance 'Public Benefit: Running a Charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

Changes to the Board
There have been fewer changes to the board this year. We continue to actively look for potential board members.

Events
Monthly 'Bring and Buy' sales will be started in the autumn, the frequency of these has now reduced so that they we will focus on a smaller number of events. The Christmas event went down well and was well attended.

Outside Space
The outside space at the back of the building has been substantially improved this year, improving the space available for the nursery and for other users of the building. Both the nursery and Bursledon Parish Council contributed funds towards this work.

COVID Recovery
This year has been much closer to 'normal' however several the regular users are not back up to their previous hours. This means that the income has been less than expected. We are actively looking for new users and to support users as they rebuild their customer bases.

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
30 JUNE 2022

FINANCIAL REVIEW

The Accounts
The accounts have been prepared for submission to both the Charity Commission and Companies House in accordance with normal accounting practice. These accounts have been independently examined, as required by the Charity Commission.

The trustees' bankers are Unit Trust Bank, our account allows triple authority online banking so that bills can be paid electronically with multiple signatories. The charitable company's insurers are NFU Insurance, with whom the Community Centre has insured the building for £2,400,000.

The board of directors would like to thank Marion Penn for the unpaid time and effort that she has put into keeping our finances in good order. Due to the reduced income as we come out of the COVID lockdowns has meant that the organisation has made a loss this year.

Fees
The fees for hiring rooms in the Community Centre were revised during the year to ensure that they provide a competitive rate for the users of the Centre, while enabling the charity to meet its financial obligations.

Ground Rents
BDCA pays a ground rent of £1 per year for a 999 year lease on the property to Eastleigh Borough Council (EBC).

Funding
The Centre aims to operate at a small surplus and as time goes on, it is expected that the maintenance and capital investment in the building will be accomplished by retained funds.

The reserves are currently less than the "at least 3 months" target agreed by the board, so budgets for the forthcoming years will be set to bring them up to at least this level.

Principal Funding Sources
The principal funding sources for the charitable company are currently by way of hire of the Centre, function income and fundraising.

Investment Policy
Aside from working towards retaining a prudent amount in reserves each year, most of the charitable company's funds are to be spent in the short term so there are currently no funds for long term investment.

Reserves Policy and Charitable Company Going Concern
It is the policy of the charitable company to aim towards maintaining unrestricted funds, which are the free reserves of the charitable company, at a level where unrestricted funds will be sufficient to meet its outgoing expenses. The trustees of the charitable company are of the view that Bursledon & District Community Association is a going concern.

PLANS FOR FUTURE PERIODS

Governance

Policies

Centre policies, including: bookings policy; conditions of hire; health and safety policy; equal opportunities policy; child protection policy and all other policies of the charitable company are all reviewed regularly.

Activities of the Charity

Usage of the Centre

The the Community Centre continues to be used by a number of groups, classes and clubs, including ballet, bridge, yoga, singing and Goshin Jitsu.

We have started to return to functions and events this year. Bookings for functions are gradually increasing.

A nursery has been running in the centre in September 2017, increasing usage of the Cedar Room and providing a much-needed local service.

The Café changed management in December 2018, and is now running smoothly under new management, with a strong local reputation.

The Community Centre

The Building

We work to an ongoing maintenance schedule. The ongoing need for work on the heating system has continued this year. This year substantial improvements have been made to the garden.

General Issues

Web Site and Marketing

The website is kept up to date via liaison between the board and the centre manager. Adverts and updates are placed in the local 'Scene' magazine. A facebook page for the Community Centre is active.

Change to Charitable Incorporated Organisation

At the AGM in September 2018 members approved the transfer of the organisation to a CIO, this was remains progress but was not yet finalised at the end of the financial year. This will simplify the running of the organisation as reports will only need to be made to the Charity Commission in future, including changes to the governing documents.

Conclusion

The board are continuing to investigate how the running of the Centre can be improved, including ensuring that all regular maintenance is up to date.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charitable company was incorporated on 15 June 2012 and was registered as a charity on 7 November 2012.

Recruitment and Appointment

The charitable company is administered by a board of directors, including Parish Council and Borough Council representatives. Following an amendment to the Memorandum of Association at a meeting in October 2017 the board is structured as follows:

- Not less than 1 user group member;
- not less than 1 community member;
- not less than 1 council member; and
- not less than 5 individual members.

There shall not be more than 12 directors in total.

Directors, whether elected, appointed or co-opted, are required by law to act in the best interest of the charitable company and not the body that appointed them or from which they were co-opted.

Trustee Induction and Training

Trustees are familiar with the work of the charitable company, having new trustees meet with the Chairperson of the trustees, who provides a briefing on the charitable company to include:

- the obligations of board members;
- the main documents which set out the operational framework for the society, including the constitution;
- the financial position of the organisation, including the last set of independently examined financial statements and funding status; and
- future plans and objectives.

Risk Management

The trustees have examined the major operational risks which the charitable company faces and confirm that systems have been established to enable reports to be produced so that the necessary steps can be taken to lessen these risks.

Organisational Structure

The charitable company Trustees (who are also the Board of Directors), comprising 8 members who meet at least 4 times a year, are responsible for the management and administration of the charitable company.

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
30 JUNE 2022

RESPONSIBILITIES OF THE TRUSTEES IN RESPECT OF THE FINANCIAL STATEMENTS

Company law requires the trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company as at the Balance Sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those Financial Statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed in the Financial Statements; and
- prepare the Financial Statements on the going concern basis, unless it is inappropriate to assume that the charitable company will continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charitable company and to enable them to ensure that the Financial Statements comply with the Companies Act 2006 and the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINERS

Abraham & Dobell were appointed as the charitable company's Independent Examiner and have expressed their willingness to continue in that capacity.

Approved by the Board of Trustees on 19 November 2022 and signed on its behalf by:

.....

GARY PLESTED
CHAIR

.....

MARION PENN
TREASURER

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

FOR THE YEAR ENDED
30 JUNE 2022

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 30 June 2022.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the Accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that, in any material respect:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and republic of Ireland (FRS 102)).

INDEPENDENT EXAMINER'S REPORT
(CONTINUED)

TO THE TRUSTEES OF

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

FOR THE YEAR ENDED
30 JUNE 2022

INDEPENDENT EXAMINER'S STATEMENT (CONTINUED)

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in the report in order to enable a proper understanding of the accounts to be reached.

.....

19 November 2022

D J MANT FCA

ABRAHAM & DOBELL
Chartered Accountants
230 Shirley Road
Southampton
SO15 3HR

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2022

	Note	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
INCOME					
Donations and legacies	2	5,500	-	5,500	11,834
Charitable activities	3	62,349	-	62,349	43,630
TOTAL INCOME		67,849	-	67,849	55,464
EXPENDITURE					
Charitable activities	4	71,424	-	71,424	54,571
TOTAL EXPENDITURE		71,424	-	71,424	54,571
NET INCOME/NET MOVEMENT IN FUNDS FOR THE YEAR	5	(3,575)	-	(3,575)	893
RECONCILIATION OF FUNDS	11				
Total funds brought forward		3,965	2,400,000	2,403,965	2,403,072
Total funds carried forward		£390	£2,400,000	£2,400,390	£2,403,965

The Statement of Financial Activities includes all gains and losses in the year.
All income and expenditure derives from continuing activities.

The notes on pages 11 to 18 form part of these Financial Statements

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 30 JUNE 2022

	Note	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible fixed assets	7		2,401,224		2,401,632
TOTAL FIXED ASSETS			2,401,224		2,401,632
CURRENT ASSETS					
Debtors	8	9,833		2,141	
Cash at bank and in hand		4,437		18,468	
TOTAL CURRENT ASSETS		14,270		20,609	
LIABILITIES					
Creditors: Amounts falling due within one year	9	15,104		18,276	
NET CURRENT (LIABILITIES)/ASSETS			(834)		2,333
NET ASSETS	10		£2,400,390		£2,403,965
FUNDS	11				
Unrestricted income funds			390		3,965
Restricted income funds			2,400,000		2,400,000
TOTAL FUNDS			£2,400,390		£2,403,965

For the year ended 30 June 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charitable company to obtain an audit of its Accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect of accounting records and the preparation of Accounts.

These Accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Trustees on 19 November 2022 and signed on its behalf by:

GARY PLESTED
CHAIR

MARION PENN
TREASURER

COMPANY REGISTRATION NUMBER: 08107642

The notes on pages 11 to 18 form part of these Financial Statements

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED
30 JUNE 2022

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) **Basis of Preparation**

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Financial Statements have been prepared under the historical cost convention, except for the valuation of investment assets, which are shown at market value.

The Financial Statements include all transactions, assets and liabilities for which the charitable company is responsible in law.

(b) **Income**

All income is included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when receivable.
- Donations and legacies are included in full in the Statement of Financial Activities when receivable.
- Investment income is included when receivable.
- Income from charitable activities is accounted for when earned.

(c) **Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT as the charitable company is not VAT registered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include the independent examiner's fees linked to the strategic management of the charitable company.

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

1. ACCOUNTING POLICIES (CONTINUED)

(c) **Expenditure (Continued)**
All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

(d) **Tangible Fixed Assets and Depreciation**
Fixed assets are stated at cost, less accumulated depreciation. The costs of minor additions are not capitalized.

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

Leasehold land and buildings	Nil
Fixtures, furniture and equipment	25% net book value

No depreciation, as yet, has been applied to the leasehold land and buildings, revaluation has been arranged via our insurance company but has yet to take place.

(e) **Fund Accounting**
Unrestricted Funds represent the funds of the charitable company that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charitable company.

Restricted Funds are those funds that can only be used for particular purposes within the objectives of the charitable company. Restrictions arise when specified by the donor or when funds are raised for a particular purpose.

(f) **Debtors**
Any amounts owing to the charitable company at 30 June in respect of income are shown as debtors, if and when they arise.

(g) **Short-Term Deposits and Cash at Bank**
Short-term deposits include cash held on deposit or at the bank.

(h) **Creditors**
Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

(i) **Financial Instruments**
The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
30 JUNE 2022

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Donations	500	-	500	-
Grants	5,000	-	5,000	11,834
	£5,500	£-	£5,500	£11,834

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Regular centre users	13,611	-	13,611	3,439
Private functions	2,497	-	2,497	91
Lease agreements	45,176	-	45,176	39,908
Events	1,065	-	1,065	60
Other	-	-	-	132
	£62,349	£-	£62,349	£43,630

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
30 JUNE 2022

4. ANALYSIS OF EXPENDIUTRE ON CHARITABLE ACTIVITIES

	Total Funds	
	2022	2021
	£	£
Staff Salaries	14,853	14,420
Employers Pension Contributions	258	246
Water	2,278	1,016
Electricity	1,017	1,197
Gas	3,269	3,222
Waste disposal	913	869
Security health and safety	1,164	2,414
Cleaning outsourced	13,150	12,584
Consumables/Cleaning supplies	1,226	3,789
Repairs	14,184	7,173
Gardening	11,649	525
Software	372	339
Office and general admin	479	406
Telephone/Broadband	609	652
Bank charges	72	72
Insurance	4,397	3,937
Advertising	130	182
Professional fees and governance	996	984
Depreciation of fixtures and fittings	240	320
Depreciation of office/café equipment	168	224
	£71,424	£54,571

5. NET INCOME FOR THE YEAR

This is stated after charging:

	2022	2021
	£	£
Depreciation	408	544
Independent Examiner's fee	996	984

The Independent Examiner's fee above of £996 reflects the costs incurred relating to the 30 June 2021 Accounts.

6. STAFF COSTS AND NUMBERS

There were staff costs of £14,853 (2021 - £14,420) incurred in the year arising from direct employment.

The average number of employees during the year was 1 (2021 - 1).

7. TANGIBLE FIXED ASSETS

	Leasehold Land & Buildings £	Fixtures, Furniture & Equipment £	Total £
Cost			
At 1 July 2021	2,400,000	11,753	2,411,753
At 30 June 2022	2,400,000	11,753	2,411,753
Depreciation			
At 1 July 2021	-	10,121	10,121
Charge for the year	-	408	408
At 30 June 2022	-	10,529	10,529
Net Book Values			
At 30 June 2022	£2,400,000	£1,224	£2,401,224
At 30 June 2021	£2,400,000	£1,632	£2,401,632

The leasehold property relates to a 999 year lease held by the charitable company on the Lowford Centre at Bursledon, Hampshire.

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
30 JUNE 2022

8. DEBTORS

	2022 £	2021 £
Trade debtors	8,656	2,141
Prepayments	1,177	-
	£9,833	£2,141

9. CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	4,393	4,451
Loan	8,025	8,625
PAYE	-	79
Other	2,686	5,121
	£15,104	£18,276

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Tangible fixed assets	1,224	2,400,000	2,401,224	2,401,632
Current assets	14,270	-	14,270	20,609
Current liabilities	(15,104)	-	(15,104)	(18,276)
Fund balances at 30 June 2022	£390	£2,400,000	£2,400,390	£2,403,965

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

11. ANALYSIS OF MOVEMENTS IN FUNDS AND FUND DETAILS

	At 01.07.21 £	Incoming Resources £	Outgoing Resources £	At 30.06.22 £
Unrestricted Funds				
General funds	3,965	67,849	71,424	390
Total Unrestricted Funds	3,965	67,849	71,424	390
Restricted Funds				
Leasehold building	2,400,000	-	-	2,400,000
Total Restricted Funds	2,400,000	-	-	2,400,000
Total Funds	£2,403,965	£67,849	£71,424	£2,400,390

Unrestricted Funds
These are funds which the charitable company is free to spend on any of its activities. The trustees can designate unrestricted funds for a particular purpose.

Restricted Funds
These are funds which the charitable company can only spend on a purpose determined by the terms on which the fund is received.

The restricted fund relates to the 999 year leased property held on The Lowford Centre, Bursledon, which can only be disposed of with Eastleigh Borough Council's permission.

The whole of the restricted fund arises as a result of a revaluation of The Lowford Centre to £2,400,000, which was carried out by the trustees in a prior year.

12. TRUSTEES' REMUNERATION AND EXPENSES

No trustees received any remuneration in the year (2021 - £nil).

13. STATUS

The charitable company is limited by guarantee.

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 1149654

Accounts

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED
30 JUNE 2021

Bursledon & District Community Association
is a charitable company registered in England and Wales

Registered Charity Number: 1149654

Company Number: 08107642

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
30 JUNE 2021

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BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2021

The Trustees are pleased to present their report and Financial Statements for the year ended 30 June 2021, which are also prepared to meet the requirements for a Director's Report and Financial Statements for Companies Act purposes.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	Bursledon & District Community Association
Charity Number:	1149654
Company Number:	08107642
Office Address:	The Lowford Centre Portsmouth Road Bursledon Southampton Hampshire SO31 8ES

The trustees (who are also the directors of the charitable company for the purpose of company law) who served during the year are:

Lesley Lennox	Chair	Resigned	Jun 2021
Marion Penn	Treasurer		
Cllr Tonia Craig	Borough Council Appointee		
Anne Wilson	Director	Resigned	May 2021
Jennifer Ann Leeves	Director (Minutes Secretary)		
Christopher Dennison	Director	Resigned	Mar 2021
Matthew Martin	Director	Resigned	May 2021
Gary Plested	Director		
Sally Upton	Director		
Ian Smith	Director	Resigned	Jan 2021
Louise Clare Blower	Director	Appointed	Apr 2021

Independent Examiners:	Abraham & Dobell 230 Shirley Road Southampton SO15 3HR

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
30 JUNE 2021

OBJECTIVES & ACTIVITIES

Aims and Objectives

The main aims of the charitable company, as set out on the Articles of Association, which will be available under 'Policies' on the new website, are as follows:

- To promote the benefit of the inhabitants of Pilands Wood and the neighbourhood that is the parish of Bursledon and that area of the parish of Hound Known as Old Netley (hereinafter called 'the Area of Benefit') without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time and occupation with the object of improving the conditions of life for the said inhabitants; and

- to establish or to secure the establishment of a community centre and to maintain and manage, or to co-operate with any local authority in the maintenance and management of such community centre for activities promoted by the charitable company in furtherance of the above objects.

Public Benefit Statement

Our main activities and who we try to help are described above. All of our activities are undertaken to further our charitable purposes for the public benefit. In shaping our objectives and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit including the guidance 'Public Benefit: Running a Charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

Core Aim of the Bursledon & District Community Association

The main aim of the Association continues to be to provide a welcoming and safe environment for the inhabitants of Bursledon, Pilands Wood and Old Netley, without distinction of sex, race, political, religious or sexual orientation and by working together with the said inhabitants and the local authorities, voluntary and other organisations for the advancement of good health and education and to provide sound and safe facilities to help improve the conditions of life for said inhabitants.

Changes to the Board

There have been a few changes to the Board this year as some directors have moved away from the area and new people have joined the board. We would like to thank those who have stepped down for their commitment and support.

Events

We have not been able to host any events this year. Monthly 'Bring and Buy' sales will be starting in the next financial year.

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
30 JUNE 2021

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Lockdown

As for most organisations, this has been a second difficult year. Fortunately, we were able to secure grants from Eastleigh Borough Council. These have allowed us to remain financially viable, continuing to pay the bills and the centre manager's salary through the various restrictions and lockdowns. Thus, having received these grants we will be able to return to providing benefits to the local community as the restrictions lift.

FINANCIAL REVIEW

The Accounts

The accounts have been prepared for submission to both The Charity Commission and Companies House in accordance with normal accounting practice. These accounts have been independently examined, as required by The Charity Commission.

The trustees' bankers are Unit Trust Bank, our account allows triple authority online banking so that bills can be paid electronically with multiple signatories. The charitable company's insurers are NFU Insurance, with whom the Community Centre has insured the building for £2,400,000.

The Board of Directors would like to thank Marion Penn for the unpaid time and effort that she has put into keeping our finances in good order. The Bursledon & District Community Association continues to generate a small surplus.

Fees

The fees for hiring rooms in the Community Centre were revised during 2016/17 to ensure that they provide a competitive rate for the users of the Centre, while enabling the charitable company to meet its financial obligations. The prices have been reviewed this year and no changes made.

Ground Rents

Bursledon & District Community Association pays a ground rent of £1 per year for a 999 year lease on the property to Eastleigh Borough Council (EBC).

Funding

The Centre aims to operate at a small surplus and as time goes on, it is expected that the maintenance and capital investment in the building will be accomplished by retained funds.

The reserves are currently less than the "at least 3 months" target agreed by the Board, so budgets for the forthcoming years will be set to bring them up to at least this level.

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
30 JUNE 2021

FINANCIAL REVIEW (CONTINUED)

Principal Funding Sources
The principal funding sources for the charitable company are currently by way of hire of the Centre, function income and fundraising. While this has been interrupted by the COVID-19 restrictions we hope to soon return to being fully funded in this way.

Investment Policy
Aside from retaining a prudent amount in reserves each year, most of the charitable company's funds are to be spent in the short term so there are currently no funds for long term investment.

Reserves Policy and Charitable Company Going Concern
It is the policy of the charitable company to aim towards maintaining unrestricted funds, which are the free reserves of the charitable company, at a level where unrestricted funds will be sufficient to meet its outgoing expenses. The trustees of the charitable company are of the view that Bursledon & District Community Association is a going concern.

PLANS FOR FUTURE PERIODS

Governance
Policies

Centre policies, including: bookings policy; conditions of hire; health and safety policy; equal opportunities policy; child protection policy and all other policies of the charitable company are all reviewed regularly.

Activities of the Charity
Usage of the Centre

Prior to lockdown the Community Centre continued to be used by a number of groups, classes and clubs, including ballet, bridge, yoga, singing and Goshin Jitsu.

Functions and events in the centre have not been possible this year.

A nursery has been running in the Centre since September 2017, increasing usage of the Cedar Room and providing a much needed local service. They have been allowed to remain open throughout this year.

The Café changed management in December 2018, and is now running smoothly under new management, with a strong local reputation.

The Community Centre
The Building

The process of identifying maintenance requirements and creating a rigorous maintenance schedule is ongoing.

PLANS FOR FUTURE PERIODS (CONTINUED)

General Issues

Web Site and Marketing

The website is kept up to date via liaison between the Board and the centre manager. Adverts and updates are placed in the local 'Scene' magazine. A Facebook page for the Community Centre is active.

Bar

A full alcohol license has not been applied for, as the previous license was rarely used and the Board considered this as unnecessary. Temporary licenses will be applied for if required.

Change to Charitable Incorporated Organisation

At the AGM in September 2018 members approved the transfer of the organisation to a CIO, this was in progress but was not yet finalised at the end of the financial year. This will simplify the running of the organisation as reports will only need to be made to The Charity Commission in future, including changes to the governing documents.

Conclusion

The Board are continuing to investigate how the running of the Centre can be improved, including ensuring that all regular maintenance is up to date and are working to reinstate usage of the Centre as soon as this becomes feasible as lockdown lifts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charitable company was incorporated on 15 June 2012 and was registered as a charity on 7 November 2012.

Recruitment and Appointment

The charitable company is administered by a board of directors, including Parish Council and Borough Council representatives. Following an amendment to the Memorandum of Association at a meeting in October 2017 the board is structured as follows:

- Not less than 1 user group member;
- not less than 1 community member;
- not less than 1 council member; and
- not less than 5 individual members.

There shall not be more than 12 directors in total.

Directors, whether elected, appointed or co-opted, are required by law to act in the best interest of the charitable company and not the body that appointed them or from which they were co-opted.

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
30 JUNE 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Trustee Induction and Training
Trustees are familiar with the work of the charitable company, having new trustees meet with the Chairperson of the trustees, who provides a briefing on the charitable company to include:

- the obligations of board members;
- the main documents which set out the operational framework for the society, including the constitution;
- the financial position of the organisation, including the last set of independently examined financial statements and funding status; and
- future plans and objectives.

Risk Management
The trustees have examined the major operational risks which the charitable company faces and confirm that systems have been established to enable reports to be produced so that the necessary steps can be taken to lessen these risks.

Organisational Structure
The charitable company Trustees (who are also the Board of Directors), comprising 7 members who meet at least 4 times a year, are responsible for the management and administration of the charitable company.

RESPONSIBILITIES OF THE TRUSTEES IN RESPECT OF THE FINANCIAL STATEMENTS

Company law requires the trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company as at the Balance Sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those Financial Statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed in the Financial Statements; and
- prepare the Financial Statements on the going concern basis, unless it is inappropriate to assume that the charitable company will continue on that basis.

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
30 JUNE 2021

RESPONSIBILITIES OF THE TRUSTEES IN RESPECT OF THE FINANCIAL STATEMENTS (CONTINUED)

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charitable company and to enable them to ensure that the Financial Statements comply with the Companies Act 2006 and the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINERS

Abraham & Dobell were appointed as the charitable company's Independent Examiner and have expressed their willingness to continue in that capacity.

Approved by the Board of Trustees on 7th November **2021 and signed on its behalf by:**

GARY PLESTED
CHAIR

MARION PENN
TREASURER

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

FOR THE YEAR ENDED 30 JUNE 2021

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 30 June 2021.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the Accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that, in any material respect:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and republic of Ireland (FRS 102)).

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

FOR THE YEAR ENDED
30 JUNE 2021

INDEPENDENT EXAMINER'S STATEMENT (CONTINUED)

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in the report in order to enable a proper understanding of the accounts to be reached.

..... **7 November 2021**

D J MANT FCA

ABRAHAM & DOBELL
Chartered Accountants
230 Shirley Road
Southampton
SO15 3HR

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2021

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
INCOME					
Donations and legacies	2	-	-	-	250
Charitable activities	3	55,464	-	55,464	70,835
TOTAL INCOME		55,464	-	55,464	71,085
EXPENDITURE					
Charitable activities	4	54,571	-	54,571	68,131
TOTAL EXPENDITURE		54,571	-	54,571	68,131
NET INCOME/NET MOVEMENT IN FUNDS FOR THE YEAR	5	893	-	893	2,954
RECONCILIATION OF FUNDS	11				
Total funds brought forward		3,072	2,400,000	2,403,072	2,400,118
Total funds carried forward		£3,965	£2,400,000	£2,403,965	£2,403,072

The Statement of Financial Activities includes all gains and losses in the year.
All income and expenditure derives from continuing activities.

The notes on pages 12 to 19 form part of these Financial Statements

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 30 JUNE 2021

	Note	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Tangible fixed assets	7		2,401,632		2,402,176
TOTAL FIXED ASSETS			2,401,632		2,402,176
CURRENT ASSETS					
Debtors	8	2,141		609	
Cash at bank and in hand		18,468		15,849	
TOTAL CURRENT ASSETS		20,609		16,458	
LIABILITIES					
Creditors: Amounts falling due within one year	9	18,276		15,562	
NET CURRENT (LIABILITIES)			2,333		896
NET ASSETS	10		£2,403,965		£2,403,072
FUNDS	11				
Unrestricted income funds			3,965		3,072
Restricted income funds			2,400,000		2,400,000
TOTAL FUNDS			£2,403,965		£2,403,072

For the year ended 30 June 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charitable company to obtain an audit of its Accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect of accounting records and the preparation of Accounts.

These Accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Trustees on 7th November 2021 and signed on its behalf by:

.....

GARY PLESTED
CHAIR

.....

MARION PENN
TREASURER

COMPANY REGISTRATION NUMBER: 08107642

The notes on pages 12 to 19 form part of these Financial Statements

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED
30 JUNE 2021

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting polices have been applied consistently throughout the year and in the preceding year.

(a) **Basis of Preparation**

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Financial Statements have been prepared under the historical cost convention, except for the valuation of investment assets, which are shown at market value.

The Financial Statements include all transactions, assets and liabilities for which the charitable company is responsible in law.

(b) **Income**

All income is included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when receivable.

- Donations and legacies are included in full in the Statement of Financial Activities when receivable.

- Investment income is included when receivable.

- Income from charitable activities is accounted for when earned.

(c) **Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT as the charitable company is not VAT registered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include the independent examiner's fees linked to the strategic management of the charitable company.

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
30 JUNE 2021

1. ACCOUNTING POLICIES (CONTINUED)

(c) **Expenditure (Continued)**
All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

(d) **Tangible Fixed Assets and Depreciation**
Fixed assets are stated at cost, less accumulated depreciation. The costs of minor additions are not capitalized.

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

Leasehold land and buildings	Nil
Fixtures, furniture and equipment	25% net book value

No depreciation, as yet, has been applied to the leasehold land and buildings, revaluation has been arranged via our insurance company but has yet to take place.

(e) **Fund Accounting**
Unrestricted Funds represent the funds of the charitable company that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charitable company.

Restricted Funds are those funds that can only be used for particular purposes within the objectives of the charitable company. Restrictions arise when specified by the donor or when funds are raised for a particular purpose.

(f) **Debtors**
Any amounts owing to the charitable company at 30 June in respect of income are shown as debtors, if and when they arise.

(g) **Short-Term Deposits and Cash at Bank**
Short-term deposits include cash held on deposit or at the bank.

(h) **Creditors**
Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

(i) **Financial Instruments**
The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
30 JUNE 2021

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Donations	-	-	-	250
	£-	£-	£-	£250

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Regular centre users	3,439	-	3,439	16,752
Private functions	91	-	91	2,486
Lease agreements	39,908	-	39,908	36,087
Events	60	-	60	-
Other	11,966	-	11,966	15,510
	£55,464	£-	£55,464	£70,835

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
30 JUNE 2021

4. ANALYSIS OF EXPENDIUTRE ON CHARITABLE ACTIVITIES

	Total Funds	
	2021	2020
	£	£
Staff Salaries	14,420	14,000
Employers Pension Contributions	246	235
Staff welfare	-	50
Water	1,016	2,026
Electricity	1,197	8,856
Gas	3,222	2,158
Waste disposal	869	1,059
Security health and safety	2,414	1,858
Service charge	-	1,336
Cleaning outsourced	12,584	12,857
Consumables/Cleaning supplies	3,789	2,533
Repairs	7,173	13,421
Gardening	525	983
Software	339	217
Office and general admin	406	668
Telephone/Broadband	652	531
Bank charges	72	72
Insurance	3,937	3,479
Advertising	182	130
Professional fees and governance	984	936
Depreciation of fixtures and fittings	320	426
Depreciation of office/café equipment	224	300
	£54,571	£68,131

5. NET INCOME FOR THE YEAR

This is stated after charging:

	2021	2020
	£	£
Depreciation	544	726
Independent Examiner's fee	984	936

The Independent Examiner's fee above of £984 reflects the costs incurred relating to the 30 June 2020 Accounts.

6. STAFF COSTS AND NUMBERS

There were staff costs of £14,420 (2020 - £14,000) incurred in the year arising from direct employment.

The average number of employees during the year was 1 (2020 - 1).

7. TANGIBLE FIXED ASSETS

	Leasehold Land & Buildings £	Fixtures, Furniture & Equipment £	Total £
Cost			
At 1 July 2020	2,400,000	11,753	2,411,753
At 30 June 2021	2,400,000	11,753	2,411,753
Depreciation			
At 1 July 2020	-	9,577	9,577
Charge for the year	-	544	544
At 30 June 2021	-	10,121	10,121
Net Book Values			
At 30 June 2021	£2,400,000	£1,632	£2,401,632
At 30 June 2020	£2,400,000	£2,176	£2,402,176

The leasehold property relates to a 999 year lease held by the charitable company on the Lowford Centre at Bursledon, Hampshire.

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
30 JUNE 2021

8. DEBTORS

	2021	2020
	£	£
Trade debtors	£2,141	£609

9. CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	4,451	6,822
Loan	8,625	8,625
PAYE	79	70
Other	5,121	45
	£18,276	£15,562

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Tangible fixed assets	1,632	2,400,000	2,401,632	2,402,176
Current assets	20,609	-	20,609	16,458
Current liabilities	(18,276)	-	(18,276)	(15,562)
Fund balances at 30 June 2021	£3,965	£2,400,000	£2,403,965	£2,403,072

BURSLEDON & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
30 JUNE 2021

11. ANALYSIS OF MOVEMENTS IN FUNDS AND FUND DETAILS

	At 01.07.20 £	Incoming Resources £	Outgoing Resources £	At 30.06.21 £
Unrestricted Funds				
General funds	3,072	55,464	54,571	3,965
Total Unrestricted Funds	3,072	55,464	54,571	3,965
Restricted Funds				
Leasehold building	2,400,000	-	-	2,400,000
Total Restricted Funds	2,400,000	-	-	2,400,000
Total Funds	£2,403,072	£55,464	£54,571	£2,403,965

Unrestricted Funds
These are funds which the charitable company is free to spend on any of its activities. The trustees can designate unrestricted funds for a particular purpose.

Restricted Funds
These are funds which the charitable company can only spend on a purpose determined by the terms on which the fund is received.

The restricted fund relates to the 999 year leased property held on The Lowford Centre, Bursledon, which can only be disposed of with Eastleigh Borough Council's permission.

The whole of the restricted fund arises as a result of a revaluation of The Lowford Centre to £2,400,000, which was carried out by the trustees in a prior year.

12. TRUSTEES' REMUNERATION AND EXPENSES

No trustees received any remuneration in the year (2020 - £nil).

13. STATUS

The charitable company is limited by guarantee.