

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 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 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 Unity 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 l'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 the going concern basis unless this 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.

*

G.P.H.A. 22 APRIL 2026
GARY PLESTED

| | | | |
|--|------------|------------|----------------------------|
| BURSLEDON & DISTRICT COMMUNITY ASSOCIATION | | 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 £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total funds £ F04 | Prior year funds £ F05 |
|--|--------------------------------|-------------------------------------|-----------------------------|-------------------------|------------------------------|
| Income (Note 3) | | | | | |
| Income and endowments from: | | | | | |
| Charitable activities | 69,872 | - | - | 69,872 | 69,700 |
| Other | - | - | - | - | - |
| Total | 69,872 | - | - | 69,872 | 69,700 |
| Expenditure (Note 4) | | | | | |
| Expenditure on: | | | | | |
| Charitable activities | 66,905 | - | - | 66,905 | 76,600 |
| Total | 66,905 | - | - | 66,905 | 76,600 |
| Net income/(expenditure) before tax for the reporting period | 2,967 | - | - | 2,967 | 6,900 |
| Tax payable | - | - | - | - | - |
| Net income/(expenditure) after tax before investment gains/(losses) | 2,967 | - | - | 2,967 | 6,900 |
| Net gains/(losses) on investments | - | - | - | - | - |
| Net income/(expenditure) | 2,967 | - | - | 2,967 | 6,900 |
| Other recognised gains/(losses): | | | | | |
| Net movement in funds | 2,967 | - | - | 2,967 | 6,900 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | 4,942 | - | - | 4,942 | 2,000 |
| Total funds carried forward | 7,909 | - | - | 7,909 | 4,900 |

| | | | |
|--|------------|--------------------------------|--|
| BURSLEDON & DISTRICT COMMUNITY ASSOCIATION | Charity No | 1149654 | |
| | Company | 8107642 | |
| Annual accounts for the period | | To period end date: 30/06/2025 | |
| Section B | | | |
| Balance sheet | | | |

| | | Unrestricted funds | Restricted income funds | Endowment funds | Total this year | Total last year |
|---|----------|--------------------|-------------------------|-----------------|-----------------|-----------------|
| Guidance note | | £ | £ | £ | £ | £ |
| | | 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 |

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 | Date of approval dd/mm/yyyy |
|------------|-----------------------------|
| 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

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.

| Yes* | No* | N/a* |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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.

| Yes* | No* | N/a* |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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).

| Yes* | No* | N/a* |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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).

| Yes* | No* | N/a* |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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.

| Yes* | No* | N/a* |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Government grants

The charity has received government grants in the reporting period

| Yes* | No* | N/a* |
|--------------------------|-------------------------------------|--------------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Tax reclaim 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.

| Yes* | No* | N/a* |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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.

| Yes* | No* | N/a* |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

| Yes* | No* | N/a* |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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.

| Yes* | No* | N/a* |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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'.

| Yes* | No* | N/a* |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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.

| Yes* | No* | N/a* |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

| Yes* | No* | N/a* |
|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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.

| Yes* | No* | N/a* |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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.

| Yes* | No* | N/a* |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Support costs

The charity has incurred expenditure on support costs.

| Yes* | No* | N/a* |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|---|--|-------------------------------------|--------------------------|-------------------------------------|
| 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* |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Income from interest, royalties and dividends | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | Yes* | No* | N/a* |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Income from membership subscriptions | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | Yes* | No* | N/a* |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | 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. | Yes* | No* | N/a* |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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. | Yes* | No* | N/a* |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 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. | Yes* | No* | N/a* |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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. | Yes* | No* | N/a* |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 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. | Yes* | No* | N/a* |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | 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. | Yes* | No* | N/a* |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 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. | Yes* | No* | N/a* |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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. | Yes* | No* | N/a* |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Redundancy cost | The charity made no redundancy payments during the reporting period. | Yes* | No* | |
| | | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Deferred income | No material item of deferred income has been included in the accounts. | Yes* | No* | N/a* |
| | | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Creditors | The charity has creditors which are measured at settlement amounts less any trade discounts | Yes* | No* | N/a* |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 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 | Yes* | No* | N/a* |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 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. | Yes* | No* | N/a* |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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. | Yes* | No* | N/a* |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | 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. | Yes* | No* | N/a* |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | They are valued at cost. | Yes* | No* | N/a* |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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* |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | 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 less 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**

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

Note 5

Paid employees

Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

| This year £ | Last year £ |
|----------------|----------------|
| 25,611 | 15,693 |
| - | - |
| 443 | 28 |
| - | - |
| 26,054 | 15,971 |

This year:

Average head count in the year

The parts of the charity in which the employees work

| | This year Number | Last year Number |
|-------|---------------------|---------------------|
| | - | - |
| | 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

Trade debtors

Prepayments and accrued income

Other debtors

| This year £ | Last year £ |
|----------------------|----------------|
| 8,610.0 | 5,000.0 |
| - | - |
| - | - |
| Total 8,610.0 | 5,000.0 |

Section C**Notes to the accounts****(cont)****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 |

| | | |
|-----------|-----------------------|--------|
| 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 (2024 -£nil).



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:

Date:

26/4/2026

Name:

KATIE SWIFT

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

MAAT 1022117

Address: 26 COLFORD AVENUE
TOTTEN
SOUTHAMPTON SO14 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.