

# ROOKSDOWN COMMUNITY ASSOCIATION

England & Wales · Charity number 1174526

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2017-09-06

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Rooksdown Community Centre  
Park Prewett Road  
Basingstoke  
RG24 9XA

**Phone** 01256869626

**Email** [admin@rooksdowncommunity.uk](mailto:admin@rooksdowncommunity.uk)

**Website** [www.rooksdowncommunity.uk](http://www.rooksdowncommunity.uk)

## Activities

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**Objects:** THE OBJECTS OF THE ASSOCIATION ARE TO:(A) PROMOTE THE BENEFIT OF THE INHABITANTS OF ROOKSDOWN AND THE NEIGHBOURHOOD TOGETHER DEFINED BY PARISH BOUNDARY OF ROOKSDOWN (HEREINAFTER CALLED 'THE AREA OF BENEFIT') WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS;(B) ESTABLISH, OR SECURE THE ESTABLISHMENT, OF A COMMUNITY CENTRE (HEREINAFTER CALLED "THE CENTRE") AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS;(C) PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED. THE ASSOCIATION SHALL BE NON-PARTY IN POLITICS AND NON-SECTARIAN IN RELIGION.

**Activities:** Run community facilities, community groups and events.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Recreation

## Geography

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- Throughout England

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31		-	-	-
2024-03-31	£89,699	£104,841	-	-
2023-03-31	£101,846	£102,437	-	-
2022-03-31	£80,130	£85,376	-	-
2021-03-31	£103,034	£107,213	-	-
2020-03-31	£203,942	£95,505	-	-

## Trustees

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Name	Role	Appointed
<b>PAUL LOVETT</b>	Chair	2017-03-01
Jo Colston		2021-01-01
Lucinda Streeter		2017-03-01
Michelle Biggs		2017-03-01
Sharon Cowdrey		2017-03-01

**ROOKSDOWN COMMUNITY ASSOCIATION**

England & Wales - Charity number 1174526

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2024  
for  
Rooksdown Community Association**

**Butler & Co Audit Limited  
Chartered Accountants and Registered Auditors  
The Old Stables  
Sutton Manor Farm  
Bishop's Sutton  
Alresford  
Hampshire  
SO24 0AA**

**Rooksdown Community Association**

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for the Year Ended 31 March 2024**

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## **Rooksdown Community Association**

### **Report of the Trustees for the Year Ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Trustees must apply the income of the charity in furtherance of the following objectives:

- a) Promote the benefit of the inhabitants of Rooksdown and the neighbourhood together defined by the parish boundary of Rooksdown, without distinction of sex, sexual orientation, race or political, religious, or other opinions, by associating together the inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the inhabitants.
- b) Establish, or secure the establishment of, a Community Centre, and to maintain and manage the same, whether alone or in co-operation with any local authority or other person or body, in furtherance of these objectives.
- c) Promote such other charitable purposes as may from time to time be determined.

##### **Public benefit**

The Trustees have complied with their duty to have due regard to the guidance on public benefit as published by the Charity Commission.

The Trustees feel that the charity is of public benefit.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The Association achieved its objectives during the year and will continue to pursue its purpose, and as a result is currently in the process of discussing the following goals for the coming year:

- a) Extension of youth club provision
- b) Acquisition of more community space

#### **FINANCIAL REVIEW**

##### **Financial position**

Total funds have decreased by £15,142 (2023 - £591) and stand at £228,979 (2023 - £244,121).

Bank and cash balances have decreased from £95,952 in 2023 to £84,694 in 2024.

##### **Reserves policy**

The policy on reserves is to reinvest any surplus into the infrastructure of the charity, as well as supporting initiatives to encourage the advancement of the charity's objectives.

##### **Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Trustees have adopted the Provisions of the Statement of Recommended Practice (SORP) "Accounting & Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements of the charity.

The charity was constituted on 6th September 2017 as Charity Number 1174526 and is registered at Companies House as a Charitable Incorporated Organisation (CIO) number CE012133. The new CIO has taken on the role, responsibilities, assets & liabilities of the previous Rooksdown Community Association – Charity Number 1142688.

**Rooksdown Community Association**

**Report of the Trustees  
for the Year Ended 31 March 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

The appointment of new trustees is governed by and set out in the governing document.

The power of appointing new trustees is vested in the trustees.

**Related parties**

There were no related parties during the year.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1174526

**Principal address**

Park Prewett Road  
Basingstoke  
Hampshire  
RG24 9XA

**Trustees**

M Biggs  
P Lovett  
L Streeter  
S Cowdrey  
J Colston

**Independent Examiner**

Mrs J M Butler FCA, Independent examiner  
Butler & Co Audit Limited  
Chartered Accountants and Registered Auditors  
The Old Stables  
Sutton Manor Farm  
Bishop's Sutton  
Alresford  
Hampshire  
SO24 0AA

Approved by order of the board of trustees on 6<sup>th</sup> July 2025 and signed on its behalf by:



.....  
P Lovett - Trustee

**Independent Examiner's Report to the Trustees of  
Rookdown Community Association**

I report to the charity's trustees on my examination of the accounts of Charity name ('the CIO') for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity trustees of the CIO 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 CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable 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 material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in respect of the CIO as required by section 130 of the Charities Act; or
- the accounts did not accord with those 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.

**Opening balances and comparative results**

We have undertaken appropriate work to confirm whether the opening balances contain material misstatements that could affect the current period's financial statements. We have checked:

- the prior period's closing balances have been appropriately brought forward into the current period.
- opening balances reflect the application of appropriate accounting policies.
- performed specific procedures in order to gain assurance over the opening balances

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the independent examination, we have not identified material misstatements in the comparative figures.



Mrs JM Butler FCA, Independent examiner

Butler & Co Audit Limited  
Chartered Accountants and Registered Auditors  
The Old Stables  
Sutton Manor Farm  
Bishop's Sutton  
Alresford  
Hampshire  
SO24 0AA

Date: 6th August 2025

**Rooksdown Community Association**

**Statement of Financial Activities  
for the Year Ended 31 March 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		1,035	13,482
Other trading activities	2	83,196	84,079
Investment income	3	2,191	951
Other income		3,277	3,334
<b>Total</b>		<u>89,699</u>	<u>101,846</u>
<b>EXPENDITURE ON</b>			
Other		<u>104,841</u>	<u>102,437</u>
<b>NET INCOME/(EXPENDITURE)</b>		(15,142)	(591)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		244,121	244,712
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>228,979</u></u>	<u><u>244,121</u></u>

The notes form part of these financial statements

**Rooksdawn Community Association**

**Balance Sheet  
31 March 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	153,498	150,564
<b>CURRENT ASSETS</b>			
Debtors	6	1,603	348
Cash at bank		84,694	95,952
		86,297	96,300
<b>CREDITORS</b>			
Amounts falling due within one year	7	(10,816)	(2,743)
		75,481	93,557
<b>NET CURRENT ASSETS</b>			
		228,979	244,121
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		228,979	244,121
<b>NET ASSETS</b>			
		228,979	244,121
<b>FUNDS</b>			
Unrestricted funds	8	228,979	244,121
<b>TOTAL FUNDS</b>			
		228,979	244,121

The financial statements were approved by the Board of Trustees and authorised for issue on 5th July 2024 and were signed on its behalf by:

*5th July 2024*  
*[Signature]*

*[Signature]*  
P Lovett - Trustee

## Rooksdown Community Association

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Critical accounting judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in a period of the revision and future periods if the revision affects both current and future period.

No key judgements were exercised by the directors in the preparation of the financial statements.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      - 10% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Rooksdown Community Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**2. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Main hall	8,809	15,425
Youth room	1,640	1,539
Meeting room	1,000	2,970
Main hall (Blossom)	61,433	54,230
Minibus	-	200
Parish Council cleaning	10,130	9,325
Event proceeds	184	60
Tuck shop	-	330
	<u>83,196</u>	<u>84,079</u>

**3. INVESTMENT INCOME**

	2024	2023
	£	£
Bank interest received	2,191	951
	<u>2,191</u>	<u>951</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

During the year Trustees incurred expenses on behalf of the charity totalling £448 (2023 - £73). These were all reimbursed during the year.

**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Youth wing equipment £	Plant and machinery £
<b>COST</b>			
At 1 April 2023	150,000	12,116	6,964
Disposals	-	(3,450)	(2,237)
	<u>150,000</u>	<u>8,666</u>	<u>4,727</u>
At 31 March 2024	150,000	8,666	4,727
<b>DEPRECIATION</b>			
At 1 April 2023	-	12,116	6,964
Charge for year	-	-	-
Eliminated on disposal	-	(3,450)	(2,237)
Charge written back	-	-	-
	<u>-</u>	<u>8,666</u>	<u>4,727</u>
At 31 March 2024	-	8,666	4,727
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>150,000</u>	<u>-</u>	<u>-</u>
At 31 March 2023	<u>150,000</u>	<u>-</u>	<u>-</u>

**Rookdown Community Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**5. TANGIBLE FIXED ASSETS - continued**

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2023	24,015	23,139	2,480	218,714
Disposals	-	-	(2,480)	(8,167)
	<u>24,015</u>	<u>23,139</u>	<u>-</u>	<u>210,547</u>
At 31 March 2024	<u>24,015</u>	<u>23,139</u>	<u>-</u>	<u>210,547</u>
<b>DEPRECIATION</b>				
At 1 April 2023	23,451	23,139	2,480	68,150
Charge for year	1,551	-	-	1,551
Eliminated on disposal	-	-	(2,480)	(8,167)
Charge written back	(4,485)	-	-	(4,485)
	<u>20,517</u>	<u>23,139</u>	<u>-</u>	<u>57,049</u>
At 31 March 2024	<u>20,517</u>	<u>23,139</u>	<u>-</u>	<u>57,049</u>
<b>NET BOOK VALUE</b>				
At 31 March 2024	<u>3,498</u>	<u>-</u>	<u>-</u>	<u>153,498</u>
At 31 March 2023	<u>564</u>	<u>-</u>	<u>-</u>	<u>150,564</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade debtors	1,603	348
	<u>1,603</u>	<u>348</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade creditors	3,953	898
Other creditors	6,863	1,845
	<u>10,816</u>	<u>2,743</u>

**8. MOVEMENT IN FUNDS**

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	244,121	(15,142)	228,979
	<u>244,121</u>	<u>(15,142)</u>	<u>228,979</u>
<b>TOTAL FUNDS</b>	<u>244,121</u>	<u>(15,142)</u>	<u>228,979</u>

**Rooksdawn Community Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**8. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	89,699	(104,841)	(15,142)
<b>TOTAL FUNDS</b>	<u>89,699</u>	<u>(104,841)</u>	<u>(15,142)</u>

**Comparatives for movement in funds**

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	244,712	(591)	244,121
<b>TOTAL FUNDS</b>	<u>244,712</u>	<u>(591)</u>	<u>244,121</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	101,846	(102,437)	(591)
<b>TOTAL FUNDS</b>	<u>101,846</u>	<u>(102,437)</u>	<u>(591)</u>

**9. RELATED PARTY DISCLOSURES**

During the year expenses incurred on behalf of the charity by trustees and related parties totalled £448 (2023 - £79). These were all reimbursed during the year.

**Rooksdown Community Association**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	49	170
Grants	986	13,312
	1,035	13,482
<b>Other trading activities</b>		
Main hall	8,809	15,425
Youth room	1,640	1,539
Meeting room	1,000	2,970
Main hall (Blossom)	61,433	54,230
Minibus	-	200
Parish Council cleaning	10,130	9,325
Event proceeds	184	60
Tuck shop	-	330
	83,196	84,079
<b>Investment income</b>		
Bank interest received	2,191	951
<b>Other income</b>		
Employment allowance	3,277	3,334
	89,699	101,846
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Wages	40,651	38,788
Social security	3,277	3,334
Pensions	299	318
Rates and water	6,850	6,133
Insurance	2,306	2,184
Light and heat	5,910	5,372
Telephone	885	921
Sundries	35	35
Repairs and renewals	14,452	9,981
Cleaning	25,899	25,604
Motor costs	-	165
Rent	300	450
Community event expenses	1,006	812
General events	761	533
Christmas events	600	(62)
Tuck shop expenses	46	15
Summer events	-	1,240
	103,277	95,823

This page does not form part of the statutory financial statements

**Rooksdown Community Association**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024**

	2024 £	2023 £
<b>Management</b>		
<b>Finance</b>		
Bank charges	124	125
<b>Other</b>		
Depreciation of fixtures and fittings	(2,934)	2,402
<b>Governance costs</b>		
Accountancy and legal fees	2,100	1,800
Bookkeeping	2,274	2,287
	<u>4,374</u>	<u>4,087</u>
Total resources expended	<u>104,841</u>	<u>102,437</u>
<b>Net expenditure</b>	<u>(15,142)</u>	<u>(591)</u>

This page does not form part of the statutory financial statements



**ROOKSDOWN COMMUNITY ASSOCIATION**

England & Wales - Charity number 1174526

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# Accounts

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REGISTERED CHARITY NUMBER: 1174526

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2023  
for  
Rooksdown Community Association

Butler & Co Audit Limited  
Chartered Accountants and Registered Auditors  
Bennett House  
The Dean  
Alresford  
Hampshire  
SO24 9BH

Rooksdown Community Association

Contents of the Financial Statements  
for the Year Ended 31 March 2023

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## Rooksdawn Community Association

### Report of the Trustees for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The Trustees must apply the income of the charity in furtherance of the following objectives:

- a) Promote the benefit of the inhabitants of Rooksdawn and the neighbourhood together defined by the parish boundary of Rooksdawn, without distinction of sex, sexual orientation, race or political, religious, or other opinions, by associating together the inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the inhabitants.
- b) Establish, or secure the establishment of, a Community Centre, and to maintain and manage the same, whether alone or in co-operation with any local authority or other person or body, in furtherance of these objectives.
- c) Promote such other charitable purposes as may from time to time be determined.

##### Public benefit

The Trustees have complied with their duty to have due regard to the guidance on public benefit as published by the Charity Commission.

The Trustees feel that the charity is of public benefit.

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

The Association achieved its objectives during the year and will continue to pursue its purpose, and as a result is currently in the process of discussing the following goals for the coming year:

- a) Extension of youth club provision
- b) Acquisition of more community space

#### FINANCIAL REVIEW

##### Financial position

Total funds have decreased by £591 (2022 - £4,672) and stand at £244,121 (2022 - £244,712).

Bank and cash balances have decreased from £103,022 in 2022 to £95,952 in 2023.

##### Reserves policy

The policy on reserves is to reinvest any surplus into the infrastructure of the charity, as well as supporting initiatives to encourage the advancement of the charity's objectives.

##### Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Rooksdown Community Association

**Report of the Trustees  
for the Year Ended 31 March 2023**

The Trustees have adopted the Provisions of the Statement of Recommended Practice (SORP) "Accounting & Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements of the charity.

The charity was constituted on 6th September 2017 as Charity Number 1174526 and is registered at Companies House as a Charitable Incorporated Organisation (CIO) number CE012133. The new CIO has taken on the role, responsibilities, assets & liabilities of the previous Rooksdown Community Association – Charity Number 1142688.

**Recruitment and appointment of new trustees**

The appointment of new trustees is governed by and set out in the governing document.

The power of appointing new trustees is vested in the trustees.

**Related parties**

There were no related parties during the year.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
1174526

**Principal address**  
Park Prewett Road  
Basingstoke  
Hampshire  
RG24 9XA

**Trustees**  
M Biggs  
P Lovett  
L Streeter  
S Cowdrey

**Independent Examiner**  
Mrs J M Butler FCA, Independent examiner  
Butler & Co Audit Limited  
Chartered Accountants and Registered Auditors  
Bennett House  
The Dean  
Alresford  
Hampshire  
SO24 9BH

Approved by order of the board of trustees on 28/5/24 and signed on its behalf by:

  
.....  
M Biggs - Trustee

**Independent Examiner's Report to the Trustees of  
Rooksdown Community Association**

I report to the charity's trustees on my examination of the accounts of Charity name ('the CIO') for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity trustees of the CIO 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 CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable 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 material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in respect of the CIO as required by section 130 of the Charities Act; or
- the accounts did not accord with those 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.

**Opening balances and comparative results**

We have undertaken appropriate work to confirm whether the opening balances contain material misstatements that could affect the current period's financial statements. We have checked:

- the prior period's closing balances have been appropriately brought forward into the current period.
- opening balances reflect the application of appropriate accounting policies.
- performed specific procedures in order to gain assurance over the opening balances

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the independent examination, we have not identified material misstatements in the comparative figures.



Mrs J M Butler FCA, Independent examiner

Butler & Co Audit Limited  
Chartered Accountants and Registered Auditors  
Bennett House  
The Dean  
Alresford  
Hampshire  
SO24 9BH

Date: 19 July 2024

Rooksdown Community Association

Statement of Financial Activities  
for the Year Ended 31 March 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		13,482	7,727
Other trading activities	2	84,079	72,349
Investment income	3	951	56
Other income		3,334	-
<b>Total</b>		<u>101,846</u>	<u>80,132</u>
<b>EXPENDITURE ON</b>			
Other		<u>102,437</u>	<u>85,378</u>
<b>NET INCOME/(EXPENDITURE)</b>		(591)	(5,246)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		244,712	249,958
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>244,121</u></u>	<u><u>244,712</u></u>

The notes form part of these financial statements

Rooksdawn Community Association

Balance Sheet  
31 March 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	150,564	152,966
<b>CURRENT ASSETS</b>			
Debtors	7	348	1,053
Cash at bank		95,952	103,022
		<u>96,300</u>	<u>104,075</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(2,743)	(17)
<b>NET CURRENT ASSETS</b>		<u>93,557</u>	<u>104,058</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		244,121	257,024
<b>CREDITORS</b>			
Amounts falling due after more than one year	9	-	(12,312)
<b>NET ASSETS</b>		<u>244,121</u>	<u>244,712</u>
<b>FUNDS</b>	10		
Unrestricted funds		244,121	244,712
<b>TOTAL FUNDS</b>		<u>244,121</u>	<u>244,712</u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
and were signed on its behalf by:

28/5/24



M Biggs - Trustee

The notes form part of these financial statements

Rooksdown Community Association

Notes to the Financial Statements  
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Critical accounting judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in a period of the revision and future periods if the revision affects both current and future period.

No key judgements were exercised by the directors in the preparation of the financial statements.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      -    10% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Rooksdown Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Main hall	15,425	8,318
Youth room	1,539	1,098
Meeting room	2,970	728
Main hall (Blossom)	54,230	55,137
Minibus	200	100
Project management comm. facilities	-	695
Fund generation-events	-	8
Land Trust management	-	(1,100)
Parish Council cleaning	9,325	7,365
Event proceeds	60	-
Tuck shop	330	-
	<u>84,079</u>	<u>72,349</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest received	<u>951</u>	<u>56</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

During the year Trustees incurred expenses on behalf of the charity totalling £73 (2022 - £nil). These were all reimbursed during the year.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	7,727
Other trading activities	72,349
Investment income	56
<b>Total</b>	<u>80,132</u>
<b>EXPENDITURE ON</b>	
Other	<u>85,378</u>
<b>NET INCOME/(EXPENDITURE)</b>	(5,246)

Rooksdown Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
RECONCILIATION OF FUNDS	
Total funds brought forward	249,958
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>244,712</u></b>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Youth wing equipment £	Plant and machinery £	
<b>COST</b>				
At 1 April 2022 and 31 March 2023	<u>150,000</u>	<u>12,116</u>	<u>6,964</u>	
<b>DEPRECIATION</b>				
At 1 April 2022	-	12,116	6,964	
Charge for year	-	-	-	
At 31 March 2023	<u>-</u>	<u>12,116</u>	<u>6,964</u>	
<b>NET BOOK VALUE</b>				
At 31 March 2023	<u>150,000</u>	<u>-</u>	<u>-</u>	
At 31 March 2022	<u>150,000</u>	<u>-</u>	<u>-</u>	
	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2022 and 31 March 2023	<u>24,015</u>	<u>23,139</u>	<u>2,480</u>	<u>218,714</u>
<b>DEPRECIATION</b>				
At 1 April 2022	21,049	23,139	2,480	65,748
Charge for year	2,402	-	-	2,402
At 31 March 2023	<u>23,451</u>	<u>23,139</u>	<u>2,480</u>	<u>68,150</u>
<b>NET BOOK VALUE</b>				
At 31 March 2023	<u>564</u>	<u>-</u>	<u>-</u>	<u>150,564</u>
At 31 March 2022	<u>2,966</u>	<u>-</u>	<u>-</u>	<u>152,966</u>

Rooksdown Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

7.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2023	2022
			£	£
	Trade debtors		348	1,053
			<u>          </u>	<u>          </u>
8.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2023	2022
			£	£
	Trade creditors		898	17
	Other creditors		1,845	-
			<u>          </u>	<u>          </u>
			2,743	17
			<u>          </u>	<u>          </u>
9.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		2023	2022
			£	£
	Other creditors		-	12,312
			<u>          </u>	<u>          </u>
10.	MOVEMENT IN FUNDS			
			Net	At
		At 1/4/22	movement	31/3/23
		£	in funds	£
	Unrestricted funds		£	
	General fund	244,712	(591)	244,121
		<u>          </u>	<u>          </u>	<u>          </u>
	TOTAL FUNDS	244,712	(591)	244,121
		<u>          </u>	<u>          </u>	<u>          </u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	101,846	(102,437)	(591)
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	101,846	(102,437)	(591)
	<u>          </u>	<u>          </u>	<u>          </u>

Rooksdown Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	249,958	(5,246)	244,712
<b>TOTAL FUNDS</b>	<u>249,958</u>	<u>(5,246)</u>	<u>244,712</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,132	(85,378)	(5,246)
<b>TOTAL FUNDS</b>	<u>80,132</u>	<u>(85,378)</u>	<u>(5,246)</u>

11. RELATED PARTY DISCLOSURES

During the year expenses incurred on behalf of the charity by trustees and related parties totalled £79 (2022 - £nil). These were all reimbursed during the year.

12. OPENING BALANCES

We have undertaken appropriate work to confirm whether the opening balances contain material misstatements that could affect the current period's financial statements. We have checked:

- the prior period's closing balances have been appropriately brought forward into the current period.
- opening balances reflect the application of appropriate accounting policies.
- performed specific procedures in order to gain assurance over the opening balances

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the independent examination, we have not identified material misstatements in the comparative figures.

Rooksdawn Community Association

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	170	2,099
Grants	13,312	-
Coronavirus grants & furlough claims	-	5,628
	<u>13,482</u>	<u>7,727</u>
<b>Other trading activities</b>		
Main hall	15,425	8,318
Youth room	1,539	1,098
Meeting room	2,970	728
Main hall (Blossom)	54,230	55,137
Minibus	200	100
Project management comm. facilities	-	695
Fund generation-events	-	8
Land Trust management	-	(1,100)
Parish Council cleaning	9,325	7,365
Event proceeds	60	-
Tuck shop	330	-
	<u>84,079</u>	<u>72,349</u>
<b>Investment income</b>		
Bank interest received	951	56
<b>Other income</b>		
Employment allowance	3,334	-
	<u>101,846</u>	<u>80,132</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Wages	38,788	39,567
Social security	3,334	-
Pensions	318	-
Rates and water	6,133	3,384
Insurance	2,184	2,149
Light and heat	5,372	4,188
Telephone	921	853
Postage and stationery	-	61
Carried forward	57,050	50,202

This page does not form part of the statutory financial statements

Rooksdow Community Association

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

	2023	2022
	£	£
<b>Management</b>		
Brought forward	57,050	50,202
Sundries	35	35
Computer costs	-	1,093
Repairs and renewals	9,981	4,455
Cleaning	25,604	20,790
Motor costs	165	212
Training	-	276
Rent	450	-
Community event expenses	812	1,645
General events	533	251
Christmas events	(62)	300
Tuck shop expenses	15	-
Summer events	1,240	-
	<u>95,823</u>	<u>79,259</u>
<b>Finance</b>		
Bank charges	125	86
<b>Other</b>		
Fixtures and fittings	2,402	1,894
<b>Governance costs</b>		
Accountancy and legal fees	1,800	1,920
Bookkeeping	2,287	2,219
	<u>4,087</u>	<u>4,139</u>
Total resources expended	<u>102,437</u>	<u>85,378</u>
Net expenditure	<u>(591)</u>	<u>(5,246)</u>

This page does not form part of the statutory financial statements

**ROOKSDOWN COMMUNITY ASSOCIATION**

England & Wales - Charity number 1174526

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# Accounts

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**Rooksdown Community Association (CIO)**  
**Trustees' Report & Financial Statements**  
**For the Year ended**  
**31<sup>st</sup> March 2022**

**Charity No. 1174526**  
**Company No. CE012133**

# Rooksdown Community Association (CIO)

## Trustees' Report

The Trustees have adopted the Provisions of the Statement of Recommended Practice (SORP) "Accounting & Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements of the charity.

The charity was constituted on 6<sup>th</sup> September 2017 as Charity Number 1174526 and is registered at Companies House as a Charitable Incorporated Organisation (CIO) number CE012133. The new CIO has taken on the role, responsibilities, assets & liabilities of the previous Rooksdown Community Association – Charity Number 1142688.

### **Objectives of the Charity, Principal Activities and Organisation of our work**

The Trustees must apply the income of the charity in furtherance of the following objectives:

- a) Promote the benefit of the inhabitants of Rooksdown and the neighbourhood together defined by the parish boundary of Rooksdown, without distinction of sex, sexual orientation, race or political, religious, or other opinions, by associating together the inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the inhabitants.
- b) Establish, or secure the establishment of, a Community Centre, and to maintain and manage the same, whether alone or in co-operation with any local authority or other person or body, in furtherance of these objectives.
- c) Promote such other charitable purposes as may from time to time be determined.

The Association achieved its objectives during the year and will continue to pursue its purpose, and as a result is currently in the process of discussing the following goals for the coming year:

- a). Extension of youth club provision
- b). Acquisition of more community space

### **Public Benefit**

The Trustees have complied with their duty to have due regard to the guidance on public benefit as published by the Charity Commission.

The Trustees feel that the charity is of public benefit.

Signed on behalf of the Trustees



Date: 29/1/24

## **Rooksdown Community Association (CIO)**

### **Annual Report & Financial Statements for the Year ended 31<sup>st</sup> March 2022**

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## Rooksdown Community Association

Annual Report & Financial Statements for the Year ended 31<sup>st</sup> March 2021

### Officers & Professional Advisers

Trustees	Sharon Cowdrey Michelle Biggs Lucinda Streeter Paul Lovett
Charity Number	1174526
Registered Office	Park Prewett Road Rooksdown Basingstoke Hampshire RG24 9XA
Independent Examiner	Keith Lawrence FCMA CGMA MloD Lawrence Young Ltd Hart House Priestley Road Basingstoke Hampshire RG24 9PU

Rooksdown Community Association

Financial Statements for the Year ended 31<sup>st</sup> March 2022

Income Statement (Summary of Operating Income & Expenditures)

	2021/22	2020/21
	£	£
Gross Income	£80,130	£103,034
Administrative Expenses	-£85,376	-£107,213
<b>Operating Surplus/(Deficit)</b>	<b>(£5,246)</b>	<b>(£4,179)</b>

## Rooksdown Community Association (CIO)

### Financial Statements for the Year ended 31<sup>st</sup> March 2022

#### Balance Sheet (Summary of assets and liabilities at the end of the year)

	2021/22	2020/21
	£	£
<b>Fixed Assets</b>		
Property	£150,000	£150,000
Other Assets (net of Depreciation)	£2,966	£4,860
<b>Net Fixed Assets</b>	£152,966	£154,860
<b>Current Assets</b>		
Trade Debtors	£1,053	£2,012
Cash at Bank & In Hand	£103,022	£107,453
	<u>£104,075</u>	<u>£109,465</u>
<b>Current Liabilities</b>		
Trade Creditors	-£17	-£2,629
Pension provision	£0	£0
	<u>-£17</u>	<u>-£2,629</u>
<b>Net Current Assets</b>	£104,058	£106,836
<b>Non-Current Liabilities</b>	-£12,312	-£12,312
<b>Total Net Assets</b>	<u><u>£244,712</u></u>	<u><u>£249,384</u></u>
<b>Represented by Reserves</b>		
Reserves Brought Forward	£249,958	£253,563
Operating Surplus/Deficit	-£5,246	-£4,179
Adjustment	£0	£0
Grants	£0	£0
<b>Total Reserves</b>	<u><u>£244,712</u></u>	<u><u>£249,384</u></u>

## Rooksdown Community Association (CIO)

### Financial Statements for the Year ended 31<sup>st</sup> March 2022

#### Detailed Operating Income Statement

	2021/22	2020/21
	£	£
<b>Income</b>		
Main Hall Income (Blossom)	£55,137	£38,216
Main Hall Income - Other	£8,318	£9,637
Parish Council Cleaning	£7,365	£6,515
Coronavirus Grants & Furlough Claims	£5,628	£31,565
Donations	£2,098	£26
Youth Room Income	£1,098	£0
Meeting Room Income	£728	£0
Project Management Comm. Facilities	£695	£820
Minibus Revenue	£100	£0
Bank Interest Received	£55	£82
Fund Generation - Event Proceeds	£8	£40
Land Trust Management	£(1,100)	£10,130
Grants	£0	£6,003
<b>Total Income</b>	<b>£80,130</b>	<b>£103,034</b>
<b>Costs</b>		
Salaries	£39,615	£38,117
Cleaning	£12,010	£11,148
Parish Council Cleaning	£8,780	£7,760
Utilities	£4,188	£3,268
Maintenance & Repairs	£3,965	£26,508
Rent & Rates	£3,384	£1,897
Bookkeeping	£2,219	£1,962
Insurance	£2,148	£1,395
Accountancy Fees	£1,920	£1,800
Depreciation	£1,894	£1,894
Community Event Expenses	£1,645	£6,265
Computer Equipment	£1,093	£574
Telephone & Computer	£853	£1,092
Premises Expenses	£490	£75
Christmas Events	£300	£36
Training	£276	£0
General Events	£251	£0
Motor Costs	£211	£2,032
Bank Charges	£86	£72
Printing & stationery	£61	£42

Professional Fees	£35	£35
Miscellaneous Adjustments	£(48)	£53
Equipment Hire	£0	£718
Bad Debts	£0	£470
Tuck Shop Purchases	£0	£53
<b>Total Costs</b>	<b>£107,213</b>	<b>£107,213</b>
<b>Net Operating Income / Cost</b>	<b>-£5,246</b>	<b>-£4,179</b>

# Rooksdown Community Association

## Independent Examiner's Report

Charity Name: Rooksdown Community Association

Charity Number: 1174526

Report for the Year ended 31<sup>st</sup> March 2022

The financial Statements for the year are set out in the preceding pages.

### Respective responsibilities of the Trustees and the Independent Examiner

The Trustees of the Charity are responsible for managing the charity and for managing its finances. All financial decisions are the responsibility of the Trustees albeit delegated in some cases. The Trustees need to decide whether or not a full independent audit is necessary. The Trustees consider that such an audit is not required for this financial year under section 43 (3) of the Charities Act 1993 (the Act) and that an independent examination is needed.

As Independent Examiner it is my responsibility to:

- Examine the Accounts (under section 43 of the Act).
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act; and
- To state whether particular matters have come to my attention.

### Basis of the Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

### Independent Examiner's Statement

In the course of my examination no matter has come to my attention:

1. Which gives me reasonable cause to believe that *in any material respect* the requirements:
  - a. to keep accounting records in accordance with section 41 of the Act, and
  - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act, have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Keith Lawrence FCMA CGMA MlOD

Lawrence Young Ltd, Hart House, Priestley Road, Basingstoke, Hampshire, RG24 9PU

**ROOKSDOWN COMMUNITY ASSOCIATION**

England & Wales - Charity number 1174526

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# Accounts

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**Rooksdown Community Association (CIO)**  
**Trustees' Report & Financial Statements**  
**For the Year ended**  
**31<sup>st</sup> March 2021**

**Charity No. 1174526**  
**Company No. CE012133**

## Rooksdown Community Association (CIO)

### Annual Report & Financial Statements for the Year ended 31<sup>st</sup> March 2021

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**Rooksdown Community Association**

**Annual Report & Financial Statements for the Year ended 31<sup>st</sup> March 2021**

**Officers & Professional Advisers**

Trustees	Sharon Cowdrey Michelle Biggs Lucinda Streeter Paul Lovett Sarah Elkins
Charity Number	1174526
Registered Office	Park Prewett Road Rooksdown Basingstoke Hampshire RG24 9XA
Independent Examiner	Keith Lawrence FCMA CGMA MIoD Lawrence Young Ltd Hart House Priestley Road Basingstoke Hampshire RG24 9PU

## Rooksdown Community Association (CIO)

### Trustees' Report

The Trustees have adopted the Provisions of the Statement of Recommended Practice (SORP) "Accounting & Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements of the charity.

The charity was constituted on 6<sup>th</sup> September 2017 as Charity Number 1174526 and is registered at Companies House as a Charitable Incorporated Organisation (CIO) number CE012133. The new CIO has taken on the role, responsibilities, assets & liabilities of the previous Rooksdown Community Association – Charity Number 1142688.

#### Objectives of the Charity, Principal Activities and Organisation of our work

The Trustees must apply the income of the charity in furtherance of the following objectives:

- a) Promote the benefit of the inhabitants of Rooksdown and the neighbourhood together defined by the parish boundary of Rooksdown, without distinction of sex, sexual orientation, race or political, religious, or other opinions, by associating together the inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the inhabitants.
- b) Establish, or secure the establishment of, a Community Centre, and to maintain and manage the same, whether alone or in co-operation with any local authority or other person or body, in furtherance of these objectives.
- c) Promote such other charitable purposes as may from time to time be determined.

The Association achieved its objectives during the year and will continue to pursue its purpose, and as a result is currently in the process of discussing the following goals for the coming year:

- a). Extension of youth club provision
- b). Acquisition of more community space

#### Public Benefit

The Trustees have complied with their duty to have due regard to the guidance on public benefit as published by the Charity Commission.

The Trustees feel that the charity is of public benefit.



Signed on behalf of the Trustees

Date: 19/10/21

Rooksdown Community Association

Financial Statements for the Year ended 31<sup>st</sup> March 2021

Income Statement (Summary of Operating Income & Expenditures)

	2020/21	2019/20
	£	£
Gross Income	£103,034	£203,942
Administrative Expenses	-£107,213	-£95,505
Operating Surplus/(Deficit)	<u>(£4,179)</u>	<u>£108,437</u>

## Rooksdown Community Association (CIO)

### Financial Statements for the Year ended 31<sup>st</sup> March 2021

#### Balance Sheet (Summary of assets and liabilities at the end of the year)

	2020/21	2019/20
	£	£
<b>Fixed Assets</b>		
Property	£150,000	£150,000
Other Assets (net of Depreciation)	£4,860	£6,754
<b>Net Fixed Assets</b>	£154,860	£156,754
<b>Current Assets</b>		
Trade Debtors	£2,012	£1,814
Cash at Bank & In Hand	£107,453	£97,283
	£109,465	£99,097
<b>Current Liabilities</b>		
Trade Creditors	-£2,629	-£2,247
Pension provision	£0	-£42
	-£2,629	-£2,289
<b>Net Current Assets</b>	£106,836	£96,808
<b>Non-Current Liabilities</b>	-£12,312	£0
<b>Total Net Assets</b>	<u>£249,384</u>	<u>£253,563</u>
<b>Represented by Reserves</b>		
Reserves Brought Forward	£253,563	£145,126
Operating Surplus/Deficit	-£4,179	£108,437
Adjustment	£0	£0
Grants	£0	£0
<b>Total Reserves</b>	<u>£249,384</u>	<u>£253,563</u>

## Rooksdown Community Association (CIO)

### Financial Statements for the Year ended 31<sup>st</sup> March 2021

#### Detailed Operating Income Statement

	2020/21	2019/20
	£	£
<b>Income</b>		
Main Hall Income (Blossom)	£38,216	£46,925
Coronavirus Grants & Furlough Claims	£31,565	£0
Land Trust Management	£10,130	£7,645
Main Hall Income - Other	£9,637	£26,833
Parish Council Cleaning	£6,515	£7,220
Grants	£6,003	£108,514
Project Management Comm. Facilities	£820	£650
Bank Interest Rec'd	£82	£308
Fund Generation - Event Proceeds	£40	£536
Donations	£26	£300
Youth Room Income	£0	£1,937
Meeting Room Income	£0	£2,060
Over 55s	£0	£310
Minibus Revenue	£0	£704
Tuck Shop Income	£0	£0
<b>Total Income</b>	<b>£103,034</b>	<b>£203,942</b>
<b>Costs</b>		
Salaries	£38,117	£38,052
Maintenance & Repairs	£26,508	£8,265
Cleaning	£11,148	£12,629
Parish Council Cleaning	£7,760	£9,960
Community Event Expenses	£6,265	£2,111
Utilities	£3,268	£5,942
Motor Costs	£2,032	£824
Bookkeeping	£1,962	£2,584
Rent & Rates	£1,897	£2,875
Depreciation	£1,894	£2,374
Accountancy Fees	£1,800	£2,580
Insurance	£1,395	£2,213
Telephone & Computer	£1,092	£850
Equipment Hire	£718	£2,049
Computer Equipment	£574	£0
Bad Debts	£470	£0
Premises Expenses	£75	£150
Bank Charges	£72	£72

Tuck Shop Purchases	£53	£359
Printing & stationery	£42	£368
Christmas Events	£36	£20
Professional Fees	£35	£35
Legal Fees	£0	-£96
General Events	£0	£352
Club 55	£0	£616
Recruitment Expenses	£0	£262
Summer Events	£0	£127
Travel & Subsistence	£0	£13
Penalty Charges	£0	-£80
<b>Total Costs</b>	<b>£107,213</b>	<b>£95,505</b>
<b>Net Operating Income / Cost</b>	<b>-£4,179</b>	<b>£108,437</b>

## Rooksdown Community Association

### Independent Examiner's Report

**Charity Name:** Rooksdown Community Association

**Charity Number:** 1174526

**Report for the Year ended 31<sup>st</sup> March 2021**

The financial Statements for the year are set out in the preceding pages.

#### **Respective responsibilities of the Trustees and the Independent Examiner**

The Trustees of the Charity are responsible for managing the charity and for managing its finances. All financial decisions are the responsibility of the Trustees albeit delegated in some cases. The Trustees need to decide whether or not a full independent audit is necessary. The Trustees consider that such an audit is not required for this financial year under section 43 (3) of the Charities Act 1993 (the Act) and that an independent examination is needed.

As Independent Examiner it is my responsibility to:

- Examine the Accounts (under section 43 of the Act).
- To follow the procedures laid down in the General Directions given by the Charity commission (under section 43(7)(b) of the Act; and
- To state whether particular matters have come to my attention.

#### **Basis of the Independent Examiner's Statement**

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

#### **Independent Examiner's Statement**

In the course of my examination no matter has come to my attention:

1. Which gives me reasonable cause to believe that *in any material respect* the requirements:
  - a. to keep accounting records in accordance with section 41 of the Act, and
  - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act, have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Keith Lawrence FCMA CGMA MIoD

Date:

9/7/21

Lawrence Young Ltd, Hart House, Priestley Road, Basingstoke, Hampshire, RG24 9PU