

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

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for the Year Ended 31 March 2023

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Rooksdown 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 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 £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.

Rooksdawn 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 Rooksdawn 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

		2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		13,482	7,727
Other trading activities	2	84,079	72,349
Investment income	3	951	56
Other income		3,334	-
Total		<u>101,846</u>	<u>80,132</u>
EXPENDITURE ON			
Other		<u>102,437</u>	<u>85,378</u>
NET INCOME/(EXPENDITURE)		(591)	(5,246)
RECONCILIATION OF FUNDS			
Total funds brought forward		244,712	249,958
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS			
Tangible assets	6	150,564	152,966
CURRENT ASSETS			
Debtors	7	348	1,053
Cash at bank		95,952	103,022
		<u>96,300</u>	<u>104,075</u>
CREDITORS			
Amounts falling due within one year	8	(2,743)	(17)
NET CURRENT ASSETS		<u>93,557</u>	<u>104,058</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>244,121</u>	<u>257,024</u>
CREDITORS			
Amounts falling due after more than one year	9	-	(12,312)
NET ASSETS		<u>244,121</u>	<u>244,712</u>
FUNDS	10		
Unrestricted funds		244,121	244,712
TOTAL FUNDS		<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:


M Biggs - Trustee

28/5/24

The notes form part of these financial statements

Rooksdawn 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.

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

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
TOTAL FUNDS CARRIED FORWARD	<u>244,712</u>

6. TANGIBLE FIXED ASSETS

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

Rooksdawn 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			
		At 1/4/22	Net movement in funds	At 31/3/23
		£	£	£
	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
TOTAL FUNDS	<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)
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	170	2,099
Grants	13,312	-
Coronavirus grants & furlough claims	-	5,628
	<u>13,482</u>	<u>7,727</u>
Other trading activities		
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>
Investment income		
Bank interest received	951	56
Other income		
Employment allowance	3,334	-
Total incoming resources	<u>101,846</u>	<u>80,132</u>
EXPENDITURE		
Support costs		
Management		
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

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

	2023	2022
	£	£
Management		
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>
Finance		
Bank charges	125	86
Other		
Fixtures and fittings	2,402	1,894
Governance costs		
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