

# HUCCLECOTE COMMUNITY ASSOCIATION CIO

England & Wales · Charity number 1186950

## Details

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**Other names** Hucclecote Community Centre

**Status** Registered

**Legal form** CIO

**Registered** 2019-12-13

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

## Contact

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**Address** Hucclecote Community Association  
Hucclecote Community Centre  
Hucclecote Road  
Gloucester  
GL3 3RT

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**Email** [HCA@HUCCLECOTE.ORG.UK](mailto:HCA@HUCCLECOTE.ORG.UK)

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

## Activities

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**Objects:** PROMOTE THE BENEFIT OF THE INHABITANTS OF THE AREA OF BENEFIT WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, AGE, DISABILITY, NATIONALITY, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE STATUTORY 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; ESTABLISH, OR SECURE THE ESTABLISHMENT OF, A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY STATUTORY AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THE OBJECTS; PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED. THE CIO SHALL BE NON-PARTY IN POLITICS AND NON-SECTARIAN IN RELIGION.THE AREA OF BENEFIT ("AREA OF BENEFIT") SHALL BE HUCCLECOTE AND THE NEIGHBOURHOOD TOGETHER DEFINED BY THE AREA MARKED IN THE APPENDIX OF THIS CONSTITUTION.

**Activities:** To promote the benefit of the inhabitants of the area of benefit without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions.

## Classification

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

## Geography

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- Gloucestershire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£92,539	£79,958	-	-
2024-03-31	£68,595	£91,638	-	-
2023-03-31	£74,221	£97,175	-	-
2022-03-31	£66,202	£78,091	-	-
2021-03-31	£162,066	£134,497	-	-

## Trustees

Name	Role	Appointed
<b>ROBERT JAMES BARKER</b>	Chair	2019-11-18
Christopher Andrew Slater		2019-11-18
Claire Louise Spencer		2019-11-18
DAVID JOHN BROWN		2019-11-18
HAZEL ALLYSON LOUISE HORWOOD		2019-11-18
Jennifer Boote		2019-11-18
Marc Anthony Rees		2022-12-14
Matthew Philip Hall		2019-11-18
Paul John Finch		2019-11-18
Richard James Crowhurst		2019-11-18
Sally Louise Chaplin		2026-02-23
Scott Peter Lethbridge		2022-12-14
WILLIAM JOHN CROWTHER		2019-11-18
William James Pope		2026-02-23

**HUCCLECOTE COMMUNITY ASSOCIATION CIO**

England & Wales - Charity number 1186950

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# Accounts

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## **Annual Report and Unaudited Financial Statements**

**For the Reporting Period  
1 April 2024 to 31 March 2025**



# Hucclecote Community Association CIO



## Legal and Administrative Information

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<b>Charity Trustees</b>	R Barker J Boote D Brown RJ Crowhurst W Crowther  P Finch M Hall H Horwood S Lethbridge R Phillips  M Rees C Slater C Spencer T Stevenson
<b>Charity Number</b>	1186950
<b>Principal Office</b>	Hucclecote Community Centre Hucclecote Road Hucclecote Gloucester GL3 3RT
<b>Website</b>	<a href="http://www.hucclecote.org.uk">www.hucclecote.org.uk</a>
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ  The Midcounties Co-operative Co-operative House Warwick Technology Park Gallows Hill Warwick CV34 6DA

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## Charity Trustees' Report for the period 1 April 2024 to 31 March 2025

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The Charity Trustees of the Hucclecote Community Association CIO ("the **CIO**") present their report and financial statements for the period from 1 April 2024 to 31 March 2025 ("the **Reporting Period**").

### Structure, governance and management

The CIO is a Charitable Incorporated Organisation governed by a constitution dated 18 November 2019. It is registered as a charity number 1186950 in England and Wales.

There must be at least three Charity Trustees, and the maximum number of Charity Trustees is 15. At the Annual General Meeting, members with power to vote elect the Trustees and also appoint a President, Chair, Vice-Chair, Treasurer and Secretary. Those elected are the Charity Trustees of the CIO and form the Management Committee.

During the Reporting Period:

- There were 14 Charity Trustees who served, namely:

R Barker	P Finch	M Rees
J Boote	M Hall	C Slater
D Brown	H Horwood	C Spencer
RJ Crowhurst	S Lethbridge	T Stevenson
W Crowther	R Phillips	

- All the Charity Trustees served for the whole of the Reporting Period.
- None of the Charity Trustees had any beneficial interest in the CIO.

The Management Committee meets at least three times a year. In addition, there are various sub-committees including the Resources Committee, which meets three times a year to review income and expenditure, undertake budgetary planning and recommend financial strategy, room hire charges and salaries; and the Events Committee, which organises social and special events at the Community Centre and elsewhere. Other sub-committees are set up from time to time on an ad-hoc basis.

There is a Social Club, operated by Hucclecote Social Club (2012) Limited, which is a trading company owned by the CIO. The Social Club pays a monthly licence fee and covenants its net profits to the CIO.

### Objectives and activities

The objectives of the CIO, as set out in Clause 3 of the constitution, are to:

1. promote the benefit of the inhabitants of Hucclecote and the neighbourhood ("the area of benefit") without the distinction of sex, sexual orientation, nationality, age, disability, nationality, race, or of political, religious or other opinions, by associating together the said inhabitants and the statutory 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 of the said inhabitants;
2. establish or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the objects;
3. promote such other charitable purposes as may from time to time be determined.

The Charity Trustees hire out the Hucclecote Community Centre to clubs, societies, corporate organisations, charities and individuals. The Charity Trustees are also responsible for the maintenance of the land and buildings at the Centre. These activities are undertaken for the public benefit on a not-for-profit basis, and the Charity Trustees have regard to the guidance issued by the Charity Commission on public benefit.

## Charity Trustees' Report for the period 1 April 2024 to 31 March 2025

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### Responsibility for the accounts

The Charity Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Charity law requires the Charity Trustees to prepare financial statements for each financial year or other reporting period. These should give a true and fair view of the financial state of affairs of the CIO and of the incoming resources and application of resources, including the income and expenditure, of the CIO for that period. In preparing these financial statements, the Charity Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities Statement of Recommended Practice (SORP)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and SORPs have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

As the CIO's gross income was more than £25,000 in the Reporting Period, there is a requirement under the Charities Act 2011 for an independent examination of the accounts. However, the CIO's accounts do not need to be audited <sup>1</sup>.

Notes 2 and 3 to the financial statements set out the Charity Trustees' statement of compliance and accounting policies.

### Achievements and performance

The CIO has continued to meet its objectives as outlined on the previous page. Whilst the financial challenges remain high, the accounts for the year now show the stabilisation predicted in last year's report.

The like-for-like comparisons with the accounts for the Previous Period show an increase in income of approximately £9,000 and a reduction in expenditure of approximately £12,000. In addition to this, the CIO successfully applied for and received grant funding from the Enover Community Trust and from the Gloucester City Council Build Back Better Fund to install solar panels on the roof of the community centre. These funds and the cost of the panels are shown in the restricted columns of the financial statements. There were 33 panels installed giving a potential energy capacity of just over 13kWh which will help to significantly reduce energy costs in 2025/26 and subsequent years.

During the year a new accounting system (Xero) was installed. We have successfully trained our employees in how to use it and how to adopt good practices to enable the Charity Trustees to monitor and manage the finances in a more controlled and meaningful manner.

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<sup>1</sup> The annual threshold for an audit is either a) income of more than £1 million or b) income of more than £250,000 and total assets exceeding £3.26 million.

## Charity Trustees' Report for the period 1 April 2024 to 31 March 2025

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### Reserves and investments policy

The CIO is run as a value-for-money non-profit making charity. Any surplus of income over expenditure is held as a reserve for maintenance of the land and building at the Hucclecote Community Centre.

The Charity Trustees' policy is to build up the reserves to a sustainable level by –

- promoting the use of the Hucclecote Community Centre to maximise utilisation and income, and
- keeping expenses under control,

with the aim of an annual contribution to reserves. In the long term this will ensure that the reserves:

- keep pace with inflation
- include a margin for contingencies (such as a future unforeseen event outside of the Trustees control which leads to closure of the Hucclecote Community Centre for a temporary period)
- are sufficient to cover maintenance costs, and
- enable the Hucclecote Community Centre to continue as a financially viable entity with good quality facilities on offer to its customers.

Clause 4 of the Constitution gives the Charity Trustees the power to deposit or invest its reserves. It is the current policy of the Trustees to deposit its reserves in bank and short-term savings accounts, having regards to the immediate cash-flow needs of the CIO. At present the reserves are not at a sufficient level to justify long-term, less liquid investments.

### Future plans

The Trustees intend to:

- Undertake a review of the CIO's banking and savings arrangements
- Modify the CIO's constitution to base it on the Foundation model template instead of the Association model template, taking into account a material fall in the number of Members of the CIO
- Keep the Hucclecote Community Centre well-maintained
- Review the CIO's governance, in line with best practice, including a review of financial controls

This report was approved by the Charity Trustees on 08 December 2025. It is signed on behalf of the Charity Trustees by:

R Barker  
Charity Trustee

RJ Crowhurst  
Charity Trustee

## Statement of Financial Activities

	Note	Reporting Period: 1 April 2024 to 31 March 2025 (£)			Previous Period: 1 April 2023 to 31 March 2024 (£)		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>Income from:</b>							
Charitable Activities	4	59,855	-	59,855	47,801 <sup>R</sup>	-	47,801 <sup>R</sup>
Covenanted Profits	5	100	-	100	4,405	-	4,405
Donations	6	152	-	152	10	-	10
Grants	7, 17	200	13,401	13,601	-	-	-
Interest	8	1,100	-	1,100	789	-	789
Rent and Licence fees	9	17,382	-	17,382	16,929	-	16,929
Other Sources	10	349	-	349	254	-	254
<b>Total income</b>		<b>79,137</b>	<b>13,401</b>	<b>92,538</b>	<b>70,188<sup>R</sup></b>	<b>-</b>	<b>70,188<sup>R</sup></b>
<b>Resources expended:</b>							
Directly on charitable activities	11	6,042	-	6,042	5,349	-	5,349
Administrative costs	12, 17	68,247	-	68,247	80,176	-	80,176
Depreciation	13	5,669	-	5,669	6,114	-	6,114
<b>Total resources expended</b>		<b>79,958</b>	<b>-</b>	<b>79,958</b>	<b>91,639</b>	<b>-</b>	<b>91,639</b>
<b>Net incoming (outgoing) resources</b>		<b>(821)</b>	<b>13,401</b>	<b>12,580</b>	<b>(21,451)<sup>R</sup></b>	<b>-</b>	<b>(21,451)<sup>R</sup></b>
Transfers to (from) funds	17	(1,489)	1,489	-	-	-	-
<b>Net movement in funds</b>		<b>(2,310)</b>	<b>14,890</b>	<b>12,580</b>	<b>(21,451)</b>	<b>-</b>	<b>(21,451)<sup>R</sup></b>
<b>Reconciliation of funds</b>							
Total funds brought forward		76,131 <sup>R</sup>	-	76,131 <sup>R</sup>	97,582	-	97,582
<b>Total funds carried forward</b>		<b>73,822</b>	<b>14,890</b>	<b>88,712</b>	<b>76,131<sup>R</sup></b>	<b>-</b>	<b>76,131<sup>R</sup></b>

Monetary amounts are rounded to the nearest £1, which may create rounding errors where totals are shown

<sup>R</sup> Restated figure – see note 18

## Balance Sheet

	Note	Balance Sheet at 31 March 2025	Balance Sheet at 31 March 2024
		Total (£)	Total (£)
<b>Fixed assets</b>			
Tangible Assets	13	32,176	22,955
<b>Current assets:</b>			
Cash at bank and in hand	14, 17	59,084	51,216
Debtors	15	13,443	8,050
<b>Total current assets</b>		<b>72,526</b>	<b>59,266</b>
<b>Creditors: amounts falling due within one year</b>			
Accrued expenses and accounts payable	16	15,991	6,090 <sup>R</sup>
<b>Net Current Assets</b>		<b>56,536</b>	<b>53,176<sup>R</sup></b>
<b>Total assets less current liabilities</b>		<b>88,712</b>	<b>76,131<sup>R</sup></b>
<b>The funds of the CIO:</b>			
Unrestricted Funds	17	73,822	76,131 <sup>R</sup>
Restricted Funds	17	14,890	-
<b>Total CIO funds</b>		<b>88,712</b>	<b>76,131<sup>R</sup></b>

Monetary amounts are rounded to the nearest £1, which may create rounding errors where totals are shown

<sup>R</sup> Restated figure – see note 18

These financial statements were approved by the Charity Trustees and authorised for issue on 08 December 2025 and are signed on behalf of the Charity Trustees by:

R Barker  
Charity Trustee

RJ Crowhurst  
Charity Trustee

## Notes to the Financial Statements

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### 1. General information

The CIO is a public benefit entity and a registered charity in England and Wales. It is a Charitable Incorporated Organisation. The address of the principal office is Hucclecote Community Centre, Hucclecote Road, Hucclecote, Gloucester, GL3 3RT, England.

### 2. Statement of compliance

These financial statements have been prepared in compliance with:

- the Charities Act 2011; and
- 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 (effective from 1 January 2019 - second edition October 2019).

### 3. Accounting policies

#### a) Basis of preparation

The financial statements are prepared in sterling, which is the functional currency of the CIO. Monetary amounts in these financial statements are rounded to the nearest £1. This may create rounding errors where totals are shown. The historic cost convention is used.

#### b) Going concern

There are no material uncertainties about the CIO's ability to continue.

#### c) Fund accounting

The CIO's funds may fall into three categories:

- Unrestricted Funds available for use at the discretion of the Charity Trustees to further any of the CIO's purposes
- Designated Funds (these are unrestricted funds earmarked by the Charity Trustees for a particular future project or commitment)
- Restricted Funds, which are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal. They fall into one of two sub-categories: Restricted Income Funds or Endowment Funds

During the Reporting Period and Previous Period, the CIO's funds were made up of Unrestricted Funds and Restricted Funds. The Designated Funds shown in the published accounts for the Previous Period have been amalgamated into the Unrestricted Funds.

#### d) Incoming resources

Income is recognised, on an accruals basis, when –

- The CIO is legally entitled to it
- the amounts can be measured reliably
- it is probable that income will be received

The following policies are applied to specific sources of income for the CIO:

- Income from donations and legacies is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Interest is recognised when there is evidence of the amounts payable.
- Income from events and room hire taking place after the financial year end is treated as deferred income.
- Covenanted profits are recognised in the financial year associated with their declaration.

## Notes to the Financial Statements

### e) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the Statement of Financial Activities to which it relates:

- Direct expenditure on charitable activities represents the costs incurred by the CIO in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including the costs of fundraising activities and events. It also includes those support costs and costs relating to the governance of the CIO that have been apportioned to charitable activities. Costs relating to events after the end of the financial year are treated as prepaid expenses.
- Administrative costs include all expenditure that is not part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable, and consistent basis.

Fixed Assets are depreciated on a straight line basis, over 5 years (computer equipment and property) or 10 years (fixtures and fittings) or 25 years (solar panels). Since 21 October 2024, a £1,000 capitalisation policy is in place, meaning that only new items costing £1,000 or more are added to the Fixed Assets. Items costing under £1,000 are fully capitalised at date of purchase.

### f) Investments

The Charities SORP (FRS 102) specifies the accounting treatment of certain defined classes of investments. The CIO's reserves are held entirely in cash. No listed investments are held.

## 4. Income from Charitable Activities

The income from Charitable Activities is summarised in the table below.

	Reporting Period (£)	Previous Period (£)
Events (see also note 11)	9,856	6,489
Room Hire	47,771	37,117
Under 5's Activities* (see also note 11)	2,228	4,195
<b>Total Income from Charitable Activities</b>	<b>59,855</b>	<b>47,801</b>

\* Note: after at the end of the Reporting Period, the CIO ceased providing activities directly for the under 5's. Individuals and organisations remain able to hire rooms to provide such activities.

## 5. Income from Covenanted Profits

The profits covenanted from the Hucclecote Social Club (2012) Limited are summarised in the table below.

	Reporting Period (£)	Previous Period (£)
Covenanted profits for the period	-	4,400
Variation in amounts recognised in earlier years*	100	5
<b>Total Covenanted Profits recognised in the period</b>	<b>100</b>	<b>4,405</b>

\* Note: Covenanted profits are recognised in the financial year associated with their declaration. If, at the time of completing the CIO's accounts, the Social Club has not finalised the amount of covenanted profits for the year, an assumed amount is recognised. If the amount subsequently finalised differs from the assumption, the variation between the two is recognised in the following financial year.

## 6. Income from Donations

Reporting Period: £152 (Previous Period: £10), from a variety of sources.

## Notes to the Financial Statements

### 7. Income from Grants

Grants made to Unrestricted Funds:

Reporting Period: £200 received from Gloucester City Councillor Funds

(Previous Period: £nil)

Grants made to Restricted Funds:

Reporting Period: £13,401 matched funding towards the installation of solar panels.

This was received from Envert Community Trust (see note 17 for further details)

(Previous Period: £nil)

### 8. Income from Interest

The interest received is summarised in the table below.

	Reporting Period (£)	Previous Period (£)
Interest on deposits held by:		
CAF Bank Ltd	39	47
The Midcounties Co-operative	1,061	742
<b>Total Interest</b>	<b>1,100</b>	<b>789</b>

### 9. Income from Rent and Licence Fees

The income from Rent and Licence Fees is summarised in the table below.

	Reporting Period (£)	Previous Period (£)
D&L Essence Cafe	3,882	3,429
Hucclecote Social Club (2012) Limited	13,500	13,500
<b>Total Income from Rent and Licence Fees</b>	<b>17,382</b>	<b>16,929</b>

### 10. Income from Other Sources

The income from Other Sources is summarised in the table below.

	Reporting Period (£)	Previous Period (£)
Gloucester Lottery	167	182
Office Services	60	35
Sale of Residual Assets	97	-
Miscellaneous	25	38
<b>Total Income from Other Sources</b>	<b>349</b>	<b>254</b>

### 11. Direct Expenditure on Charitable Activities

The expenditure on charitable activities is summarised in the table below.

	Reporting Period (£)	Previous Period (£)
Events	5,959	5,137
Under 5's Activities	83	211
<b>Total Expenditure on Charitable Activities</b>	<b>6,042</b>	<b>5,349</b>

Over the Reporting Period, the net income from events, after deducting the direct expenditure on events, was £3,897 (Previous Period: £1,352). For the Under 5's Activities, the net income, after deducting direct expenditure, was £2,145 (Previous Period: £3,984).

## Notes to the Financial Statements

### 12. Administrative Costs

#### Payments from Unrestricted Funds

	Reporting Period (£)	Previous Period (£)
Accounts: Bookkeeping System Fees <sup>a</sup>	303	154
Accounts: Independent Examiner's fee	300	300
Bank Fees (Caf Bank, PayPal and Zettle)	272	315
Cleaning	15,402	15,497
Maintenance	3,936	8,880
Obligations: Business Rates	179	168
Obligations: Data Protection Fee	35	20
Obligations: Insurance	3,268	2,610
Obligations: Service Charge (Hucclecote Library) <sup>b</sup>	16	571
Office Costs	237	249
Payroll	30,025	35,710
Utilities <sup>c</sup>	13,912	15,310
Other Expenditure	363	391
<b>Total expenditure on support costs</b>	<b>68,247</b>	<b>80,176</b>

<sup>a</sup> The subscription for the bookkeeping system was taken out for the first time during the Previous Period (including a limited free trial and reduced fee for an introductory period). Previously, a bookkeeper was commissioned to prepare the accounts, and the last of the bookkeeper's fees (£100) is included with the bookkeeping system fees for the Previous Period.

<sup>b</sup> After the end of the Reporting Period, protracted discussions took place with Gloucestershire County Council regarding the amounts billed for the service charge since the Financial Year 2022-23. This has resulted in a number of corrections to the bills issued. The impact of this has been recognised in full in the Reporting Period.

<sup>c</sup> Expenditure on utilities includes broadband and telephone, IT (domain registration and website hosting), electricity, gas water and sewerage, and licences for music and TV.

#### Payments from Restricted Funds

Reporting Period: £nil  
(see note 17 for further details)

(Previous Period: £nil)

## Notes to the Financial Statements

### 13. Depreciation, and Fixed Assets, on the Balance Sheet

An analysis of the fixed assets on the balance sheet is shown in the table below.

	Property <sup>a</sup> (£)	Fixtures and Fittings (£)	Computer Equipment (£)	Solar Panels (£)	Total (£)
<b>Cost</b>					
At 31 March 2024	32,738	104,908	4,340	-	141,986
Additions <sup>b, c</sup>	-	-	-	14,890	14,890
Disposals	-	-	-	-	-
At 31 March 2025	32,738	104,908	4,340	14,890	156,876
<b>Depreciation</b>					
At 31 March 2024	(32,738)	(82,217)	(4,075)	-	(119,030)
Charge for the period	-	(5,593)	(76)	-	(5,669)
Elimination on disposal	-	-	-	-	-
At 31 March 2025	(32,738)	(87,810)	(4,151)	-	(124,699)
<b>Net Book Value</b>					
At 31 March 2025	-	17,098	189	14,890	32,176
At 31 March 2024	-	22,691	265	-	22,955

<sup>a</sup> 'Property' includes the 'Trim Trail'

<sup>b</sup> At a Resources Committee meeting held on 21 October 2024, a £1,000 capitalisation policy was agreed. This means that, since then, only new items costing £1,000 or more are added to the Fixed Assets.

<sup>c</sup> The solar panels were financed fully from external funding (the 10% contribution from the CIO was reimbursed from a separate funding source after the end of the Reporting Period). They are treated as a fixed asset, which will be depreciated over a 25 year period on a fixed line basis starting from 1 April 2025. See note 17 for further details.

### 14. Cash at bank and in hand

The Cash at bank and in hand is summarised in the table below.

	31 March 2025 (£)	31 March 2024 (£)
Deposited in an interest-bearing CAF Bank Current Account	20,260	19,780
Deposited in a share account with The Midcounties Co-operative	31,431	30,501
Held in a PayPal account	41	151
Held as petty cash	352	785
Held by Enover Community Trust for matched funding (see note 17)	7,000	-
<b>Total Cash at Bank and In Hand</b>	<b>59,084</b>	<b>51,216</b>

## Notes to the Financial Statements

### 15. Debtors

The Debtors are summarised in the table below.

	31 March 2025 (£)	31 March 2024 (£)
Prepayments	4,341	1,526
Covenanted Profits (due but unpaid)	2,300	4,400
Refund of Employer's National Insurance (due but unpaid)	1,934	-
Other debtors	4,868	2,124
<b>Total Debtors</b>	<b>13,443</b>	<b>8,050</b>

### 16. Creditors

The Creditors are summarised in the table below.

	31 March 2025 (£)	31 March 2024 (£)
Deferred Income (analysed below)	3,989	2,049 <sup>R</sup>
Pay as you earn taxes and National Insurance Contributions	328	623
Other accrued expenses and accounts payable	4,674	3,419 <sup>R</sup>
Matched Funding Liability (see note 17)	7,000	-
<b>Total Creditors</b>	<b>15,991</b>	<b>6,090<sup>R</sup></b>

<sup>R</sup> Restated figure – see note 18

### Analysis of Deferred Income

		Deferred Income at start of period £	Less: Amount recognised during period £	Plus: New Deferred Income £	Deferred Income at end of period £
<b>Reporting Period</b>	Events income	985	(985)	561	561
	Room Hires Income	1,064 <sup>R</sup>	(1,064) <sup>R</sup>	3,428	3,428
	<b>Total</b>	<b>2,049<sup>R</sup></b>	<b>(2,049)<sup>R</sup></b>	<b>3,989</b>	<b>3,989</b>
<b>Previous Period</b>	Events income	-	-	985	985
	Room Hires Income	-	-	1,064 <sup>R</sup>	1,064 <sup>R</sup>
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>2,049<sup>R</sup></b>	<b>2,049<sup>R</sup></b>

Income from events and room hire after the end of the financial year is treated as deferred income. No income had been deferred at the start of the Previous Period.

## Notes to the Financial Statements

### 17. Analysis of Charitable Funds

#### (a) Unrestricted Funds:

- Movement in Funds

	Value at start of period £	Income £	Expenditure £	Transfer to Restricted Funds £	Value at end of period £
<b>Reporting Period</b>	76,131	79,137	(79,958)	(1,489)	73,822
<b>Previous Period</b>	97,582	70,188	(91,639)	-	76,131

- Net assets

	31 March 2025 (£)	31 March 2024 (£)
Fixed Assets	17,286	22,955
Current Assets	65,526	59,266
Creditors less than one year	(8,991)	(6,090)
<b>Total</b>	<b>73,822</b>	<b>76,131</b>

#### (b) Restricted Funds:

- Movement in Funds

	Value at start of period £	Income £	Transfer from Unrestricted Funds £	Expenditure £	Value at end of period £
<b>Reporting Period</b>	-	13,401	1,489	-	14,890
<b>Previous Period</b>	-	-	-	-	-

- Net assets

	31 March 2025 (£)	31 March 2024 (£)
Fixed Assets	14,890	-
Current Assets	7,000	-
Creditors less than one year	(7,000)	-
<b>Total</b>	<b>14,890</b>	<b>-</b>

During 2025, the CIO was granted matched funding from the Enover Community Trust, for the installation of solar panels. The cost of the installation was £14,890. The CIO contributed £1,489 (via a transfer to Enover), which secured matched funding of £13,401. The combination of the CIO's contribution (10%), and the matched funding (90%), fully covered the installation cost.

The installation was completed after the end of the Reporting Period. By the end of the Reporting Period, Enover had made two payments of £890 and £7,000, leaving a commitment of £7,000 to pay, which was settled in May 2025.

The CIO subsequently secured separate funding from the Gloucester City Council Build Back Better Fund which, among other things, reimbursed the contribution of £1,489 towards the solar panels. This will be recognised in the accounts for the next reporting period.

The solar panels are treated as a fixed asset acquired on 31 March 2025. With effect from 1 April 2025, they will be included as part of the fixed assets of the Unrestricted Funds.

Notes to the Financial Statements

**18. Restatement of Figures for Previous Period**

After publishing the accounts for the Previous Period, it was discovered that the creditors shown in the balance sheet had been overstated. In order to provide a fairer comparison between this year's Reporting Period and the Previous Period, the financial statements for the Previous Period have been restated in this year's accounts, as summarised below:

<u>Item</u>	<u>Impact of restatement (Previous Period)</u>		
	<b>Previously Published (£)</b>	<b>Restated (£)</b>	<b>Difference (£)</b>
<b>a) Statement of Financial Activities (Previous Period)</b>			
Income from Charitable Activities:			
Events	4,896	6,489	£1,593 higher income
Net Movement in Funds	(23,043)	(21,451)	£1,593 smaller shortfall
<b>b) Balance Sheet (Previous Period)</b>			
Current Liabilities: Creditors:			
Deferred income	3,442	2,049	£1,393 lower amount deferred
Other accrued expenses and accounts payable	3,618	3,419	£200 lower
Net Current Assets	51,583	53,176	£1,593 higher
Net Assets (Funds)	74,538	76,131	£1,593 higher

**19. Staff costs**

The average head count of employees during the Reporting Period and the Previous Period was four employees (all employed part-time).

No employee received employee benefits of more than £60,000 during the Reporting Period or the Previous Period

**20. Charity Trustee remuneration and expenses**

None of the Charity Trustees received remuneration during the Reporting Period or the Previous Period

**21. Government grants**

The charity has not received any Government grants during the year

**22. Related parties**

Hucclecote Social Club (2012) Ltd is a separate legal entity that donates profits to the CIO under a deed of covenant. The shareholders and directors of Hucclecote Social Club (2012) Ltd are also Charity Trustees of the CIO, with the shares being held for the benefit of the CIO.

The Social Club pays a monthly licence fee to the CIO for site rental. During the Reporting Period and Previous Reporting Period the fee was £1,125 a month.

## Independent Examiner's Report

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I report to the Charity Trustees of Hucclecote Community Association CIO (charity number 1186950) on the accounts of Hucclecote Community Association CIO for the year ended 31 March 2025, which are set out on pages 4-13.

### **Responsibilities and basis of report**

As the Charity Trustees of Hucclecote Community Association 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 accounts of the Hucclecote Community Association CIO 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 examiners statement**

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

1. Accounting records were not kept in respect of the Hucclecote Community Association CIO as required by section 130 of the Act: or
2. The accounts do not accord with those records; or
3. The accounts do 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 which attention should be drawn in this report on order to enable a proper understanding of the accounts to be reached.



B S Edwards FCCA

ACCA Chartered Certified Accountant

Dated 26/11/25.....

**HUCCLECOTE COMMUNITY ASSOCIATION CIO**

England & Wales - Charity number 1186950

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# Accounts

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# **HUCCLECOTE COMMUNITY ASSOCIATION CIO**

Registered Charity No. 1186950



## **ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDING 31<sup>st</sup> MARCH 2024**



Hucclecote Community Association

Report of the Trustees for the year ending 31 March 2024

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## **ANNUAL REPORT & ACCOUNTS**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2023**

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared to comply with applicable law.

#### **LEGAL AND ADMINISTRATIVE INFORMATION**

**Name of the Charity** Hucclecote Community Association CIO

#### **Address of the Office of the Charity**

Hucclecote Community Centre  
Hucclecote Road  
Hucclecote  
Gloucester  
GL3 3RT

Telephone 01452 616289  
E-mail [hca@hucclecote.org.uk](mailto:hca@hucclecote.org.uk)  
Website [www.hucclecote.org.uk](http://www.hucclecote.org.uk)

#### **Names and addresses of other relevant organisations**

**Bankers:** CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

**Independent Examiner:** Ben Edwards, Esq., 8 Oak View, Hardwicke, Gloucester, GL2 4AT

**Solicitors:** Dean Barnard, Esq., Dee & Griffin, Hucclecote Court, 76, Hucclecote Road, Gloucester, GL3 3RU

**Nature of the Governing Document** The charity is governed by a Constitution which was adopted on 18<sup>th</sup> November 2019. It is Charitable Incorporated Association (CIO) registered under the Charities Act; registration number 1186950.

## **Objects of the Association**

1. To promote the benefit of the inhabitants of Hucclecote and the neighbourhood ("the area of benefit") without the distinction of sex, sexual orientation, nationality, age, disability, or 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 of the said inhabitants.
2. To 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 objects.
3. To 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.

**Method of election of Trustees** At the Annual General Meeting members with power to vote elect a President, Chairman, Vice-Chairman, Treasurer and Secretary and up to ten individual members of the Association. Those elected are the Trustees of the Association and form the Management Committee. The Trustees who have served during the year are set out below.

**Summary of investment powers** The Constitution empowers the Association to invest money not immediately required for its objects in or upon such investments, securities or property as the Association may think fit, subject to such conditions as may be imposed by law.

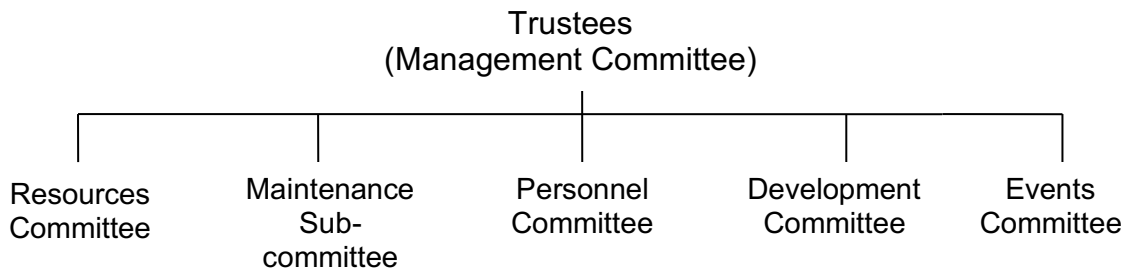
## **Names of Trustees as at 31.03.2024**

Mr. R. Barker (Chair)  
Mrs J. Boote  
Mr D. Brown  
Mr R. Crowhurst (Vice-Chair)  
Mr. W. Crowther (President)  
Mr P. Finch (Honorary Secretary)  
Mr M. Hall

Mrs H. Horwood  
Mr S Lethbridge  
Mr R Phillips  
Mr M Rees  
Mr C Slater  
Mrs C Spencer  
Mrs T Stevenson (Treasurer)

## **Organisational structure**

The organisational structure of the Association is as below.



The Management Committee meets at least four times a year, when it receives reports from all relevant Committees. The Management Committee has responsibility for matters related to the constitution and to the overall direction of the Association, and considers recommendations from the other committees.

The Resources Committee undertakes budgetary planning and recommends financial strategy; it reviews income and expenditure; it recommends charges, membership subscriptions and wage rates. It also makes recommendations regarding major items of maintenance and capital expenditure; and it has responsibility for cleaning and Health & Safety.

The Maintenance Sub-committee is responsible to the Resources Committee, and oversees day-to-day maintenance, repairs and renewals to grounds, buildings and fixtures and fittings.

The Personnel Committee has responsibility for staff recruitment and welfare, and for training; it makes recommendations on pay and contracts.

The Development Committee has responsibility for policies, marketing, and awards and grants; it makes recommendations on long-term planning for the development of the Association.

The Events Committee, in liaison with the Social Club (see below), organises social and special events at the Community Centre and elsewhere.

In addition the Management Committee may from time to time set up as required

A Project Committee to oversee a specific major project; and

A Disciplinary & Arbitration Committee.

The life-span of any such committee is limited to the time needed to fulfil the particular remit for which it was appointed.

## **Related Parties**

There is a Social Club, operated by Hucclecote Social Club (2012) Limited, which is a trading company owned by holding trustees appointed by the Community Association. The Social Club pays a monthly licence fee, and covenants its net profits to the Charity.

## **Review of the Activities of the Charity for the year** **1 April 2023 to 31 March 2024**

It has been another tough year financially for the Association, but there are signs that the corner can be turned. The Trustees have focused on continuing to manage costs whilst improving income streams. The management of costs has been reasonably successful with total expenditure being more than £5k less than the previous year.

Increasing income however takes more time to achieve, as the Association needs to remain both competitive and reasonably priced to serve the community. The Trustees have focused on increasing the occupancy of the Community Centre and have started to make good progress in this area. Despite this, the actual income achieved in 2023/24 was down by £4k on that from the previous year. There are however positive signs that the foundations laid in this area during the year will start to reap benefits in 2024/25.

The net result of the above for this financial year is that the Association has again suffered a significant loss of around £21k, a slight improvement on 2022/23, and has reduced the net current assets by around £15.5k. We feel confident however that the steps taken during the year to secure additional income will produce a much more balanced outturn for 2024/25. Alongside this, the Trustees will continue to explore avenues to further reduce costs. Our main project for 2024/25 to drive down costs will be to explore the possibility of installing solar panels on the roof of the Community Centre.

Despite the financial deficits outlined above, the Association has continued to achieve its aims and objectives to provide a variety of services, events and facilities for the people of Hucclecote. These have been well received throughout the year.

In addition to the Association's primary income stream of room hire, regular events such as live music, quiz nights, bingo, children's parties and weekly activities for the under-5's continue to provide fantastic services to the local community and the trustees are grateful for the staff and volunteers that work so hard to make these things happen.

The two main franchises within the Community Centre are the Social Club (2012) Ltd and the Essence Café. Both of these organisations continue to make good contributions to the HCA and offer friendly and welcoming environments to the people of Hucclecote and the surrounding area. Both organisations have seen their customer numbers rise slightly during the year and continue to strive to increase these further. The trustees are grateful to the staff and volunteers of both franchises for all of their efforts.

This report was approved by the Trustees on **22 December 2024** and signed on their behalf by

**R.J. BARKER** ..... *R J Barker* ..... **Chairman**

**P FINCH**..... *P Finch*..... **Hon. Secretary**

## **Investment policy**

The Constitution empowers the Association to invest money not immediately required for its objects in or upon such investments, securities or property as the Association may think fit, subject to such conditions as may be imposed by law.

### **The Charity's Policy on Reserves**

#### **1. Purpose**

The purpose of this policy is to articulate the requirements for funds, other than for normal operational requirements, to be held by the Hucclecote Community Association from one year to the next.

The policy aims to defend the retention of funds and restrict the allocation of monies to those authorised by the Trustees.

#### **2. Authorisation and Approval**

This policy has three stages of authorisation and approval.

- 1) On an annual basis, the Resources Committee will review the policy and the allocation of funds into specific categories. This review will culminate in a written statement to the Management Committee detailing:
  - a) recommendations for revision to the policy;
  - b) recommendations for the allocation of funds.
- 2) The Management Committee will review the statement presented by the Resources Committee and, if agreed, endorse the recommendation. If the statement cannot be endorsed by the Management Committee, it will be sent back to the Resources Committee for further review.

#### **3. Amendments to the Policy**

At any point between annual reviews, the Resources Committee or the Management Committee may identify a requirement to amend the Policy or the allocation of funds. In such cases, the requirement should be reviewed by the Resources Committee and a process of re-approval thereby initiated in accordance with section 2 above.

#### **4. Requirement for Reserves**

The HCA Trustees recognise the need to hold reserves for two key purposes:

- a) To fund short term and long term projects, including those related to property owned or leased by the Association.
- b) To provide some protection to the Association and its programme of activities by limiting the risks arising from a downturn in income or an unexpected need for unplanned expenditure.

#### **5. Principles of the Policy**

Funds will be split into one of four categories as follows:

- a) Contingency fund
- b) Short-term property projects
- c) Long-term property projects
- d) Community projects

Funds allocated to these categories can only be spent in accordance with the description of the category in section 6 below.

There is no requirement to spend any, or all, of the monies allocated to a category in any one year or any period of years. Each fund merely represents an intent to channel resources in a particular direction and a ceiling figure for expense in that area which cannot be breached without re-setting the ceiling figure with the approval of the Trustees.

## **6. Descriptions of Categories**

a) Contingency fund

This fund is for any unforeseen expenses for which alternative financing is either unavailable or not readily available. This includes emergency repairs to property owned or leased by the HCA for which alternative financing (e.g. insurance) is either unavailable or not readily available. It may be the case that monies spent from this fund are replaced at a later date when alternative financing (e.g. the materialisation of an insurance claim) becomes available.

b) Short-term property projects

This fund is for projects within the forthcoming year which enhance or maintain the property and assets owned or leased by the HCA. Such projects should be assessed and costed prior to allocation of monies to this fund, or may be developed during the course of the year if monies are available within this fund.

c) Long-term property projects

This fund is to build up reserves required for property projects in future years, particularly those which require a significant amount of money which is not made available to the HCA in the course of any one year. Prior to commencement of the year in which such a project is planned to be implemented, monies will be vired, through the approval process identified earlier in this policy, to the Short-term property projects fund.

d) Community projects

This fund is for projects which enhance or maintain the delivery of benefit to members of the Community as defined in the constitution of the HCA. These projects will not be related to the enhancement or maintenance of property owned or leased by the HCA.

## **7. Process of Allocation of Monies to Fund Categories**

In order to determine the monies which are allocated to each fund category, the Resources Committee will adhere to the following steps in the order that they appear. They should ensure that some money is allocated to each fund (none should be left empty).

- 1) Determine the level of funds required for the Contingency fund, taking account of:
  - a) any major items in a poor state of repair for which a property project is not envisaged during the year and for which immediate attention could be required;
  - b) any other provisions for financial risk management.
- 2) Determine the level of funds for short-term property projects by reviewing the number and nature of projects that the HCA may wish to consider funding and implementing during the course of the year.
- 3) Determine the level of funds to set aside for long-term property projects which the HCA may wish to consider funding and implementing in future years.
- 4) Determine the level of funds for Community projects based on knowledge of forthcoming requirements, previous experiences, or specific requests from Trustees.

## **Trustees' responsibilities in relation to the financial statements**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- ❖ Select suitable accounting policies and then apply them consistently;
- ❖ Make judgements and estimates that are reasonable and prudent;
- ❖ State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- ❖ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

*R J Barker.*

Mr R Barker  
Chairman

Date: 22/12/24

**Hucclecote Community Association**  
**Report of the Trustees for the year ended 31 March 2024 cont/d**

<b>Hucclecote Community Association CIO</b>					
<b>Statement of Financial Activities, 12 months ended 31 March 2024</b>					
<b>For the year ended 31 March 2024</b>					
	Unrestricted Funds General	Designated Funds Centre Development	Restricted Funds Trim Trail	<b>Year ending 31 March 2024</b>	<b>Year ending 31 March 2023</b>
<b>Incoming Resources</b>					
<b>Voluntary Sources</b>					
Credit Charges	194			194	205
Fundraising	-			-	1,368
Events (income)	4,896			4,896	6,940
Gloucester Lottery	182			182	-
Membership: Affiliation	200			200	200
Membership: Individuals	566			566	1,060
Office Services	35			35	140
Other Revenue	38			38	-
Other: Donations	10			10	106
Social Club Covenanted Profits	4,405			4,405	4,400
Under 5's Activities (income)	4,195			4,195	-
Interest Income	789			789	475
Other income	-			-	(300.00)
Trim Trail	-			-	-
Grant income	-			-	4,277
	-			-	-
<b>Income from Assets</b>					
Social Club Licence Fee	13,500			13,500	11,200
Coffee Shop Rent	3,429			3,429	2,960
Equipment Hire - Disco	30			30	338
Equipment Hire - Softplay	85			85	-
Hire - Affiliated Groups	9,829			9,829	5,683
Hire - Commercial	21,345			21,345	-
Hire - Education & Service	978			978	-
Hire - Occasional	3,891			3,891	35,169
	-			-	-
<b>Total Income</b>	<b>68,595</b>	<b>-</b>	<b>-</b>	<b>68,595</b>	<b>74,221</b>
<b>Direct costs</b>					
Events (costs)	5,137			5,137	5,189
Fundriasing expenses	-			-	255
Under 5's Activities (costs)	211			211	-
Section costs	-			-	165
Depreciation Expense	6,114			6,114	9,953
<b>Total Direct Costs</b>	<b>11,463</b>			<b>11,463</b>	<b>15,562</b>
<b>Administrative Costs</b>					
Cleaning	15,497			15,497	19,295
Premise Costs	27,540			27,540	25,259
Office: General	255			255	85
Payroll: Gross	34,437			34,437	34,175
Payroll: Er's NI	1,273			1,273	-
Postage, Freight & Courier	12			12	128
Gratuities	-			-	759
Sundry	391			391	131
Community expenses	-			-	160
Legal and professional	454			454	1,456
Bank Fees	316			316	166
	-			-	-
<b>Total Administrative Costs</b>	<b>80,175</b>			<b>80,175</b>	<b>81,614</b>
<b>Total Resouces Expended</b>	<b>91,638</b>		<b>-</b>	<b>91,638</b>	<b>97,176</b>
<b>Net Incoming/(Outgoing) Resources</b>	<b>(23,043)</b>		<b>-</b>	<b>(23,043)</b>	<b>(22,955)</b>
<b>Transfer between Funds</b>					
<b>Net Movement in Funds</b>					
<b>Total Funds Brought Forward</b>	<b>82,033</b>	<b>20,000</b>	<b>(4,451)</b>	<b>97,582</b>	<b>120,536</b>
<b>Total Funds Carried Forward</b>	<b>58,990</b>	<b>20,000</b>	<b>(4,451)</b>	<b>74,538</b>	<b>97,581</b>

**Hucclecote Community Association**  
**Report of the Trustees for the year ended 31 March 2024 cont/d**

<b>Balance Sheet</b>				
Hucclecote Community Association CIO				
Assets at 31 March 2024				
	Unrestricted Funds	Restricted Funds	Total	
	31 Mar 2024			31 Mar 2023
<b>Fixed Assets</b>				
Tangible Assets	22,955		22,955	28,969
<b>Current Assets</b>				
Debtors	8,050		8,050	9,665
cash at Bank and In Hand	51,216		51,216	63,491
	<b>59,266</b>		<b>59,266</b>	<b>73,156</b>
<b>Current Liabilities</b>				
	<b>7,683</b>		<b>7,683</b>	<b>4,543</b>
<b>Net Current Assets (Liabilities)</b>	<b>51,583</b>	<b>-</b>	<b>51,583</b>	<b>68,613</b>
<b>Net Assets</b>	<b>74,538</b>		<b>74,538</b>	<b>97,582</b>
<b>Funds</b>	<b>74,538</b>	<b>-</b>	<b>74,538</b>	<b>97,582</b>

**Hucclecote Community Association**  
**Report of the Trustees for the year ended 31 March 2024 cont/d**

Hucclecote Community Association CIO					
Notes to the Accounts for the 12 months ended 31 March 2024					
<b>1 Fixed Assets</b>					
Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:					
Computer Equipment	20% Straight Line				
Fixtures and Fittings	10% Straight Line				
Property	20% Straight Line				
<b>2 Events</b>					
	<b>Income</b>	<b>Expenses</b>	<b>2024 Net</b>		<b>2023 Net</b>
Other events	4,896	5,137	- 242		1,751
	<u>4,896</u>	<u>5,137</u>	<u>- 242</u>		<u>1,751</u>
<b>3 Premises Costs</b>					
	<b>General Maintenance</b>		<b>2024 Total</b>		<b>2023 Total</b>
Property Maintenance	5,092		5,092		9,503
Gas	3,582		3,582		3,240
Electricity	9,452		9,452		5,909
General Rates	168		168		442
Water Rates	535		535		196
Premises Insurance	2,610		2,610		2,635
Rent	571		571		63
Grounds Miantenance	3,788		3,788		1,888
Other	1,740		1,740		
	<u>27,540</u>		<u>27,540</u>		<u>23,876</u>
<b>4 Fixed Assets</b>					
	<b>Property</b>	<b>Trim Trail</b>	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total 2024</b>
<b>Cost</b>					
At 1 April 2023	18,343	14,395	104,908	4,240	141,886
Additions					
Disposals					
	<u>18,343</u>	<u>14,395</u>	<u>104,908</u>	<u>4,240</u>	<u>141,886</u>
<b>Depreciation</b>					
At 1 April 2023	18,343	14,395	76,625	3,554	112,917
Charge for the period			5,596	518	6,114
Elimination on disposal					
	<u>18,343</u>	<u>14,395</u>	<u>82,221</u>	<u>4,072</u>	<u>119,031</u>
<b>Net Book Value</b>					
31 March 2024	-	-	22,687	168	22,855
31 March 2023	-	-	28,283	686	28,969
<b>5 Debtors</b>					
	<b>2024</b>		<b>2023</b>		
Debtors	6,524		9,665		
Prepayments	1,526				
	<u>8,050</u>		<u>9,665</u>		
<b>6 Creditors</b>					
	<b>2024</b>		<b>2023</b>		
Other creditors	499		-		
Accruals	3,119		4,125		
Deferred Income	3,442		-		
Social security & other taxes	623		418		
	<u>7,683</u>		<u>4,543</u>		
Deferred income relates to events income received prior to 31 March 2024 for events scheduled to take place in the following financial year.					

**Hucclecote Community Association**  
**Report of the Trustees for the year ended 31 March 2024 cont/d**

<b>7 Funds</b>						
	<b>Fixed Assets</b>	<b>Bank &amp; Cash</b>	<b>Debtors</b>	<b>Creditors</b>	<b>Total 2023</b>	
<b>Unrestricted</b>						
General	22,955	51,216	8,050	7,683	74,538	
<b>Restricted</b>						
<b>Total</b>	<b>22,955</b>	<b>51,216</b>	<b>8,050</b>	<b>7,683</b>	<b>74,538</b>	
<b>8 Related Party Transactions</b>						
Hucclecote Social Club (2012) Ltd is a sperate legal entity that donates all of its profits to Hucclecote Community Association under a deed of covenant. The shareholders and directors of Hucclecote Social Club (2012) Ltd are also trustees of Huccleocte Community Association with the shaes being held for the benefit of Hucclecote Community Association.						
The Social Club pay a monthly licence fee (site rental) to Huccleocte Community Association charged at £400pm						
<b>9 Trustee Remuneration</b>						
Hucclecote Community Association does not remunerate trustees either through salary or pension scheme).						
<b>10 Accounting Treatment</b>						
The accounts have been prepared on an accruals basis and under Charities SORP FRS 102						
<b>11 Independent Examiner</b>						
A payment of £300 (2023: £300) has been paid for the completion of the Independent Examiners report.						

**Independent examiner's report to the trustees of Hucclecote Community Association**

I report to the trustees of Hucclecote Community Association (charity number 301550) on the accounts of Hucclecote Community Association for the year ended 31 March 2024, which are set out on pages 10-13

Responsibilities and basis of report

As the charity trustees of Hucclecote Community Association 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 Hucclecote Community Association 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.

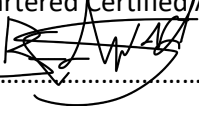
Independent examiners statement

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

1. Accounting records were not kept in respect of Hucclecote Community Association as required by section 130 of the Act: or
2. The accounts do not accord with those records; or
3. The accounts do 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 which attention should be drawn in this report on order to enable a proper understanding of the accounts to be reached.

B S Edwards FCCA  
ACCA Chartered Certified Accountant

Dated.....

**HUCCLECOTE COMMUNITY ASSOCIATION CIO**

England & Wales - Charity number 1186950

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# Accounts

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# **HUCCLECOTE COMMUNITY ASSOCIATION CIO**

Registered Charity No. 1186950



## **ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDING 31<sup>st</sup> MARCH 2023**



Hucclecote Community Association

Report of the Trustees for the year ending 31 March 2022

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## **ANNUAL REPORT & ACCOUNTS**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2023**

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared to comply with applicable law.

#### **LEGAL AND ADMINISTRATIVE INFORMATION**

**Name of the Charity** Hucclecote Community Association CIO

#### **Address of the Office of the Charity**

Hucclecote Community Centre  
Hucclecote Road  
Hucclecote  
Gloucester  
GL3 3RT

Telephone 01452 616289  
E-mail [hca@hucclecote.org.uk](mailto:hca@hucclecote.org.uk)  
Website [www.hucclecote.org.uk](http://www.hucclecote.org.uk)

#### **Names and addresses of other relevant organisations**

**Bankers:** CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

**Independent Examiner:** Ben Edwards, Esq., 8 Oak View, Hardwicke, Gloucester, GL2 4AT

**Solicitors:** Dean Barnard, Esq., Dee & Griffin, Hucclecote Court, 76, Hucclecote Road, Gloucester, GL3 3RU

**Nature of the Governing Document** The charity is governed by a Constitution which was adopted on 18<sup>th</sup> November 2019. It is Charitable Incorporated Association (CIO) registered under the Charities Act; registration number 1186950.

## **Objects of the Association**

1. To promote the benefit of the inhabitants of Hucclecote and the neighbourhood ("the area of benefit") without the distinction of sex, sexual orientation, nationality, age, disability, or 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 of the said inhabitants.
2. To 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 objects.
3. To 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.

**Method of election of Trustees** At the Annual General Meeting members with power to vote elect a President, Chairman, Vice-Chairman, Treasurer and Secretary and up to ten individual members of the Association. Those elected are the Trustees of the Association and form the Management Committee. The Trustees who have served during the year are set out below.

**Summary of investment powers** The Constitution empowers the Association to invest money not immediately required for its objects in or upon such investments, securities or property as the Association may think fit, subject to such conditions as may be imposed by law.

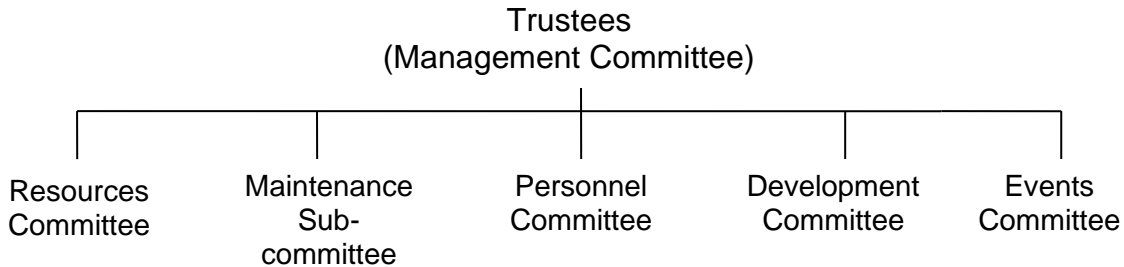
## **Names of Trustees as at 31.03.2023**

Mr. R. Barker (Chair)  
Ms G. Bond  
Mrs J. Boote  
Mr D. Brown  
Mr R. Crowhurst (Vice-Chair)  
Mr. W. Crowther (President)  
Mr P. Finch (Honorary Secretary)  
Mr M. Hall

Mrs H. Horwood  
Mr S Lethbridge  
Mr R Phillips  
Mr M Rees  
Mr C Slater  
Mrs C Spencer  
Mrs T Stevenson (Treasurer)

## **Organisational structure**

The organisational structure of the Association is as below.



The Management Committee meets at least four times a year, when it receives reports from all relevant Committees. The Management Committee has responsibility for matters related to the constitution and to the overall direction of the Association, and considers recommendations from the other committees.

The Resources Committee undertakes budgetary planning and recommends financial strategy; it reviews income and expenditure; it recommends charges, membership subscriptions and wage rates. It also makes recommendations regarding major items of maintenance and capital expenditure; and it has responsibility for cleaning and Health & Safety.

The Maintenance Sub-committee is responsible to the Resources Committee, and oversees day-to-day maintenance, repairs and renewals to grounds, buildings and fixtures and fittings.

The Personnel Committee has responsibility for staff recruitment and welfare, and for training; it makes recommendations on pay and contracts.

The Development Committee has responsibility for policies, marketing, and awards and grants; it makes recommendations on long-term planning for the development of the Association.

The Events Committee, in liaison with the Social Club (see below), organises social and special events at the Community Centre and elsewhere.

In addition the Management Committee may from time to time set up as required

A Project Committee to oversee a specific major project; and

A Disciplinary & Arbitration Committee.

The life-span of any such committee is limited to the time needed to fulfil the particular remit for which it was appointed.

## **Related Parties**

There is a Social Club, operated by Hucclecote Social Club (2012) Limited, which is a trading company owned by holding trustees appointed by the Community Association. The Social Club pays a monthly licence fee, and covenants its net profits to the Charity.

## **Review of the Activities of the Charity for the year** **1 April 2022 to 31 March 2023**

The operating costs of the Community Association are now at full pre-pandemic levels but have increased in many areas due to the cost of living crisis that has impacted nationally across all sectors. In addition, the Association completed a major refurbishment of the Community Centre lounge that had been committed to prior to the cost of living crisis materialising to the extent that it did. This refurbishment however will set the Association in good stead for the years ahead and no other major refurbishments are planned in the short term.

In terms of income, all streams are being managed by the Trustees and are beginning to approach pre-pandemic levels. There is still work to be done to increase these streams further and this will be the ongoing focus of the Trustees. New accounting software is being implemented to give the Trustees better financial data on which to base their decisions.

With all of the above taken into account, the Association realised a deficit for the year of almost £23k. Whilst this deficit was higher than predicted and desired, it was highlighted in last year's report that the Association would not be able to realise a surplus until income streams fully recovered to the extent that they matched or exceeded rising costs. This remains work-in-hand and the primary drive of the Trustees.

In addition to the Association's primary income stream of room hire, regular events such as live music, quiz nights, bingo, children's parties and weekly activities for the under-5's continue to provide fantastic services to the local community and the trustees are grateful for the staff and volunteers that work so hard to make these things happen.

The two main franchises within the Community Centre are the Social Club (2012) Ltd and the Essence Café. Both of these organisations continue to make good contributions to the HCA and offer friendly and welcoming environments to the people of Hucclecote and the surrounding area. Both organisations would like to see their customer numbers continue to rise and there are signs that they are heading in the right direction. The trustees are grateful to the staff and volunteers of both franchises for all of their efforts.

Finally, the transfer of land (The Millennium Garden) from the old unincorporated HCA charity (Charity number 301550) to this charity (Charity number 1186950) was finally completed during 2022/23 and the old charity (301550) has now been closed.

This report was approved by the Trustees on 13 November 2023 and signed on their behalf by

*R.J. BARKER* ..... *R J Barker* ..... *Chairman*

*P FINCH* ..... *P Finch* ..... *Hon. Secretary*

## **Investment policy**

The Constitution empowers the Association to invest money not immediately required for its objects in or upon such investments, securities or property as the Association may think fit, subject to such conditions as may be imposed by law.

## **The Charity's Policy on Reserves**

### **1. Purpose**

The purpose of this policy is to articulate the requirements for funds, other than for normal operational requirements, to be held by the Hucclecote Community Association from one year to the next.

The policy aims to defend the retention of funds and restrict the allocation of monies to those authorised by the Trustees.

### **2. Authorisation and Approval**

This policy has three stages of authorisation and approval.

- 1) On an annual basis, the Resources Committee will review the policy and the allocation of funds into specific categories. This review will culminate in a written statement to the Management Committee detailing:
  - a) recommendations for revision to the policy;
  - b) recommendations for the allocation of funds.
- 2) The Management Committee will review the statement presented by the Resources Committee and, if agreed, endorse the recommendation. If the statement cannot be endorsed by the Management Committee, it will be sent back to the Resources Committee for further review.

### **3. Amendments to the Policy**

At any point between annual reviews, the Resources Committee or the Management Committee may identify a requirement to amend the Policy or the allocation of funds. In such cases, the requirement should be reviewed by the Resources Committee and a process of re-approval thereby initiated in accordance with section 2 above.

### **4. Requirement for Reserves**

The HCA Trustees recognise the need to hold reserves for two key purposes:

- a) To fund short term and long term projects, including those related to property owned or leased by the Association.
- b) To provide some protection to the Association and its programme of activities by limiting the risks arising from a downturn in income or an unexpected need for unplanned expenditure.

### **5. Principles of the Policy**

Funds will be split into one of four categories as follows:

- a) Contingency fund
- b) Short-term property projects
- c) Long-term property projects

d) Community projects

Funds allocated to these categories can only be spent in accordance with the description of the category in section 6 below.

There is no requirement to spend any, or all, of the monies allocated to a category in any one year or any period of years. Each fund merely represents an intent to channel resources in a particular direction and a ceiling figure for expense in that area which cannot be breached without re-setting the ceiling figure with the approval of the Trustees.

**6. Descriptions of Categories**

a) Contingency fund

This fund is for any unforeseen expenses for which alternative financing is either unavailable or not readily available. This includes emergency repairs to property owned or leased by the HCA for which alternative financing (e.g. insurance) is either unavailable or not readily available. It may be the case that monies spent from this fund are replaced at a later date when alternative financing (e.g. the materialisation of an insurance claim) becomes available.

b) Short-term property projects

This fund is for projects within the forthcoming year which enhance or maintain the property and assets owned or leased by the HCA. Such projects should be assessed and costed prior to allocation of monies to this fund, or may be developed during the course of the year if monies are available within this fund.

c) Long-term property projects

This fund is to build up reserves required for property projects in future years, particularly those which require a significant amount of money which is not made available to the HCA in the course of any one year. Prior to commencement of the year in which such a project is planned to be implemented, monies will be vired, through the approval process identified earlier in this policy, to the Short-term property projects fund.

d) Community projects

This fund is for projects which enhance or maintain the delivery of benefit to members of the Community as defined in the constitution of the HCA. These projects will not be related to the enhancement or maintenance of property owned or leased by the HCA.

**7. Process of Allocation of Monies to Fund Categories**

In order to determine the monies which are allocated to each fund category, the Resources Committee will adhere to the following steps in the order that they appear. They should ensure that some money is allocated to each fund (none should be left empty).

1) Determine the level of funds required for the Contingency fund, taking account of:

- a) any major items in a poor state of repair for which a property project is not envisaged during the year and for which immediate attention could be required;
- b) any other provisions for financial risk management.

2) Determine the level of funds for short-term property projects by reviewing the number and nature of projects that the HCA may wish to consider funding and implementing during the course of the year.

3) Determine the level of funds to set aside for long-term property projects which the HCA may wish to consider funding and implementing in future years.

- 4) Determine the level of funds for Community projects based on knowledge of forthcoming requirements, previous experiences, or specific requests from Trustees.

### **Trustees' responsibilities in relation to the financial statements**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- ❖ Select suitable accounting policies and then apply them consistently;
- ❖ Make judgements and estimates that are reasonable and prudent;
- ❖ State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- ❖ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

*R J Barker.*

Mr R Barker  
Chairman

Date: 13/11/23

**Hucclecote Community Association**  
**Report of the Trustees for the year ended 31 March 2023 cont/d**

**Hucclecote Community Association**  
**Report of the Trustees for the 12 months ended 31 March 2023 cont/d**

**Statement of Financial Activities, 12 months Ended 31 March 2023**

	Notes	UNRESTRICTED FUNDS		RESTRICTED FUNDS		12 Months	12 Months
		<u>General</u>	<u>Centre</u>	<u>Trim</u>	<u>Trail</u>	<u>TOTAL</u>	<u>TOTAL</u>
			<u>Development</u>			<u>31.03.23</u>	<u>31.03.22</u>
<b>INCOMING RESOURCES</b>							
<b>Voluntary Sources</b>							
Donations		£	106			£ 106.26	£ 95
Membership Fees		£	1,060			£ 1,059.57	£ 970
Affiliation Fees		£	200			£ 200.00	£ 190
Income from Sections	2	£	5,683			£ 5,683.04	£ 5,087
Bar profits / Social Club Profits		£	4,400			£ 4,400.00	£ 2,000
Fund raising	3	£	1,368			£ 1,367.65	£ 347
Entertainment	4	£	6,940			£ 6,940.32	£ 5,423
Community Day		£	-			£ -	£ -
Other income		-£	300			-£ 300.00	-£ 270
Trim Trail Fund Raising		£	-			£ -	£ 1,307
Centre Improvements		£	-			£ -	£ -
Credit Charges		£	205			£ 205.33	£ 2
Sundry/Grants			£4,277			£ 4,277.43	£ 22,895
<b>Charitable trading</b>							
Typing & printing		£	140			£ 139.57	£ 24
<b>Income from Assets</b>							
Social club licence fee	10	£	11,200			£ 11,200.00	£ 816
Coffee Shop		£	2,960			£ 2,960.00	£ 944
Disco Hire		£	338			£ 338.25	£ -
Room Hire		£	35,169			£ 35,168.76	£ 25,855
Interest Received		£	475			£ 475.03	£ 519
<b>TOTAL INCOMING RESOURCES</b>		<b>£</b>	<b>74,221</b>	<b>£</b>	<b>-</b>	<b>£ 74,221.21</b>	<b>£ 66,202</b>
<b>EXPENDITURE</b>							
<b>Direct Charitable</b>							
Section costs	2	£	165			£ 165.01	£ 141
After School		£	-			£ -	£ -
Premises costs	5	£	23,875			£ 23,875.09	£ 19,439
Cleaning & refuse		£	19,295			£ 19,295.36	£ 8,529
Personnel costs		£	34,175			£ 34,174.55	£ 31,388
Depreciation	6	£	7,074	£	2,879	£ 9,953.44	£ 8,349
<b>Management &amp; Administrative</b>							
Post, Stationery, etc.		£	128			£ 127.54	£ 163
Telephone		£	578			£ 577.54	£ 483
Subscriptions		£	85			£ 85.00	£ 224
Licences		£	805			£ 805.16	£ 1,524
Computer/Training		£	-			£ -	£ -
Legal & Professional		£	1,456			£ 1,456.00	£ 1,200
Gratuities		£	759			£ 759.10	£ 1,138
Sundry expenses		£	131			£ 131.38	£ 101
<b>Other Expenditure</b>							
Fund raising expenses	3	£	255			£ 254.61	£ 558
Entertainment expenses	4	£	5,189			£ 5,189.42	£ 4,825
Community day expenses		£	160			£ 160.00	£ 523
Trim Trail Expenses		£	-	£	-	£ -	£ -
Publicity		£	-			£ -	£ 827
Other		£	-			£ -	-£ 1,321
Charges		£	166			£ 166.01	£ -
<b>TOTAL RESOURCES EXPENDED</b>		<b>£</b>	<b>94,296</b>	<b>£</b>	<b>-</b>	<b>£ 97,175.21</b>	<b>£ 78,091</b>
<b>NET INCOMING/OUTGOING RESOURCES</b> (BEFORE TRANSFERS)		<b>-£</b>	<b>20,075</b>	<b>£</b>	<b>-</b>	<b>-£ 22,954.00</b>	<b>-£ 11,888</b>
<b>TRANSFER BETWEEN FUNDS</b>						<b>£ -</b>	
<b>NET MOVEMENT IN FUNDS</b>							
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>£</b>	<b>102,108</b>	<b>£</b>	<b>20,000</b>	<b>-£ 1,572</b>	<b>£ 120,536</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	9	<b>£</b>	<b>82,033</b>	<b>£</b>	<b>20,000</b>	<b>-£ 4,451</b>	<b>£ 97,582</b>

**Hucclecote Community Association**  
**Report of the Trustees for the year ended 31 March 2023 cont/d**

**Hucclecote Community Association**  
**Report of the Trustees for the 12 months ended 31 March 2023 cont/d**

**Balance Sheet as at 31st March 2023**

	<u>Notes</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total 31.3.23</u>	<u>Total 31.3.22</u>
<b>FIXED ASSETS</b>					
Tangible Assets	6	£ 28,969	£ -	£ 28,969	£ 23,156
<b>CURRENT ASSETS</b>					
Debtors	7	£ 9,665	£ -	£ 9,665	£ 6,717
Cash at Bank and in hand		<u>£ 63,491</u>	<u>£ -</u>	<u>£ 63,491</u>	<u>£ 95,859</u>
		£ 73,156	£ -	£ 73,156	£ 102,576
<b>CURRENT LIABILITIES</b>					
Creditors: amounts falling due within one year	8	<u>£ 4,543</u>	<u>£ -</u>	<u>£ 4,543</u>	<u>£ 5,196</u>
<b>NET CURRENT ASSETS</b>		<u>£ 68,613</u>	<u>£ -</u>	<u>£ 68,613</u>	<u>£ 97,380</u>
<b>TOTAL NET ASSETS</b>		<u>£ 97,582</u>	<u>£ -</u>	<u>£ 97,582</u>	<u>£ 120,536</u>
<b>FUNDS</b>	9	<u>£ 97,582</u>	<u>£ -</u>	<u>£ 97,582</u>	<u>£ 120,536</u>

**Hucclecote Community Association**  
**Report of the Trustees for the year ended 31 March 2023 cont/d**

**Hucclecote Community Association**  
**Report of the Trustees for the 12 months ended 31 March 2023**

**Notes to the accounts for the 12 months ended 31 March 2023**

**1 Fixed Assets**

Fixed assets are written off on a straight line basis over their estimated useful life.

**2 Section Accounts**

	C/Fwd	Income	Expenses	2023 Net	2022 Net
<b>Unrestricted Funds</b>					
Badminton		£ 476	£ -	476	£ 354
Under 5's Activities		£ 5,207	£ 5,053	154	-£ 195
Scrabble		£ -	£ -	0	£ -
Other		£ -	£ 10	-10	-£ 22
		<b>£ 5,683</b>	<b>£ 5,062</b>	<b>£ 621</b>	<b>£ 137</b>
				<b>£ 621</b>	<b>£ 137</b>

**3 Fund Raising**

	Income	Expenses	2023 Net	2022 Net
Catering	£ 654	£ 184	£ 470	-£ 389
Tuck Shop	£ 714	£ 70	£ 643	£ 178
	<b>£ 1,368</b>	<b>£ 255</b>	<b>£ 1,113</b>	<b>-£ 211</b>

**4 Entertainment**

	Income	Expenses	2023 Net	2022 Net
Children's/Senior Parties	£ -	£ -	£ -	£ -
Other Events	£ 6,940	£ 5,189	£ 1,751	£ 467
	<b>£ 6,940</b>	<b>£ 5,189</b>	<b>£ 1,751</b>	<b>£ 467</b>
			<b>£ 1,751</b>	<b>£ 467</b>

**5 Premises Costs**

	General Maint	Restricted Fund	Total 2023	Total 2022
Property Maintenance	£ 9,503		£ 9,503	£ 9,159
Gas	£ 3,240		£ 3,240	£ 1,670
Electricity	£ 5,909		£ 5,909	£ 2,214
General Rates	£ 442		£ 442	£ 287
Water Rates	£ 196		£ 196	£ -
Premises Insurance	£ 2,635		£ 2,635	£ 2,881
Rent	£ 63		£ 63	£ 125
Grounds Maintenance	£ 1,888		£ 1,888	£ 3,101
	<b>£ 23,875</b>	<b>£ -</b>	<b>£ 23,875</b>	<b>£ 19,439</b>

**Hucclecote Community Association**  
**Report of the Trustees for the year ended 31 March 2023 cont/d**

**Hucclecote Community Association**  
**Report of the Trustees for the 12 months ended 31 March 2023 cont/d**

**Notes to the accounts for the 12 months ended 31 March 2023**

**6 Fixed Assets**

	<u>Property</u>	<u>Trim Trail</u>	<u>Fixtures &amp; Fittings</u>	<u>Computer Equipment</u>	<u>Total 2023</u>
<b>Cost</b>					
At 1 April 2022	£ 18,343	£ 14,395	£ 89,421	£ 3,960	£ 126,119
Additions	£ -		£ 15,487	£ 280	£ 15,767
Disposal	£ -	£ -	£ -	£ -	£ -
	<b>£ 18,343</b>	<b>£ 14,395</b>	<b>£ 104,908</b>	<b>£ 4,240</b>	<b>£ 141,886</b>
<b>Depreciation</b>					
At 1 April 2022	£ 17,379	£ 11,516	£ 71,032	£ 3,036	£ 86,266
Charge for the 12 months	£ 964	£ 2,879	£ 5,593	£ 518	£ 9,953
Disposal	£ -	£ -	£ -		£ -
	<b>£ 18,343</b>	<b>£ 14,395</b>	<b>£ 76,625</b>	<b>£ 3,554</b>	<b>£ 96,219</b>
<b>Net Book Value</b>					
31 March 2023	<b>£ 0</b>	<b>£ -</b>	<b>£ 28,283</b>	<b>£ 686</b>	<b>£ 28,969</b>
31 March 2022	<b>£ 964</b>	<b>£ 2,879</b>	<b>£ 18,389</b>	<b>£ 1,204</b>	<b>£ 23,436</b>

**7 Debtors**

	<u>2023</u>	<u>2022</u>
Debtors	£ 9,665	£ 4,082
Prepayments	£ -	£ 2,635
Tax	£ -	£ -
Long Term Debtors	£ -	£ -
	<b>£ 9,665</b>	<b>£ 6,717</b>

**8 Creditors**

	<u>2023</u>	<u>2022</u>
Other Creditors	£ 418	£ 345
Accruals	£ 4,125	£ 4,851
	<b>£ 4,543</b>	<b>£ 5,196</b>

**9 Funds**

	<u>Fixed Assets</u>	<u>Bank &amp; Cash</u>	<u>Debtors</u>	<u>Creditors</u>	<u>Total 2023</u>
<b>Unrestricted</b>					
General	£ 28,969	£63,491	£ 9,665	£ 4,543	£ 97,582
<b>Restricted</b>					
	£ -	£ -	£ -	£ -	£ -
<b>Total</b>	<b>£ 28,969</b>	<b>£ 63,491</b>	<b>£ 9,665</b>	<b>£ 4,543</b>	<b>£ 97,582</b>

**Hucclecote Community Association**  
**Report of the Trustees for the 12 months ended 31 March 2023 cont/d**

**Notes to the accounts for the 12 months ended 31 March 2023**

**10 Related party transactions**

Hucclecote Social Club (2012) Ltd is a separate legal entity that donates all its profits to Hucclecote Community Association under a deed of covenant. The shareholders and directors of Hucclecote Social Club (2012) Limited are also trustees of Hucclecote Community Association with the shares being held for the benefit of Hucclecote Community Association.

The Social Club pay a monthly licence fee (site rental) to Hucclecote Community Association charged at £400 per month.

**11 Trustee Remuneration**

Hucclecote Community Association does not remunerate (either through salary or pension scheme) Trustees.

**12 Accounting treatment**

The accounts have been prepared on an accruals basis.

**Hucclecote Community Association**  
**Report of the Trustees for the year ended 31 March 2023 cont/d**

Independent examiner's report to the trustees of Hucclecote Community Association

I report to the trustees of Hucclecote Community Association (charity number 1186950) on the accounts of Hucclecote Community Association for the year ended 31 March 2023, which are set out on pages 10-14

Responsibilities and basis of report

As the charity trustees of Hucclecote Community Association 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 Hucclecote Community Association 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 examiners statement

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

1. Accounting records were not kept in respect of Hucclecote Community Association as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do 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 which attention should be drawn in this report on order to enable a proper understanding of the accounts to be reached.



B S Edwards FCCA  
ACCA Chartered Certified Accountant

Dated.....5/11/23.....

**HUCCLECOTE COMMUNITY ASSOCIATION CIO**

England & Wales - Charity number 1186950

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# Accounts

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# **HUCCLECOTE COMMUNITY ASSOCIATION CIO**

Registered Charity No. 1186950



## **ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDING 31<sup>st</sup> MARCH 2022**



Hucclecote Community Association

Report of the Trustees for the year ending 31 March 2022

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## **ANNUAL REPORT & ACCOUNTS**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2022**

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared to comply with applicable law.

#### **LEGAL AND ADMINISTRATIVE INFORMATION**

**Name of the Charity** Hucclecote Community Association CIO

#### **Address of the Office of the Charity**

Hucclecote Community Centre  
Hucclecote Road  
Hucclecote  
Gloucester  
GL3 3RT

Telephone 01452 616289  
E-mail [hca@hucclecote.org.uk](mailto:hca@hucclecote.org.uk)  
Website [www.hucclecote.org.uk](http://www.hucclecote.org.uk)

#### **Names and addresses of other relevant organisations**

**Bankers:** CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

**Independent Examiner:** Ben Edwards, Esq., 8 Oak View, Hardwicke, Gloucester, GL2 4AT

**Solicitors:** Dean Barnard, Esq., Dee & Griffin, Hucclecote Court, 76, Hucclecote Road, Gloucester, GL3 3RU

**Nature of the Governing Document** The charity is governed by a Constitution which was adopted on 18<sup>th</sup> November 2019. It is Charitable Incorporated Association (CIO) registered under the Charities Act; registration number 1186950.

## **Objects of the Association**

1. To promote the benefit of the inhabitants of Hucclecote and the neighbourhood ("the area of benefit") without the distinction of sex, sexual orientation, nationality, age, disability, or 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 of the said inhabitants.
2. To 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 objects.
3. To 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.

**Method of election of Trustees** At the Annual General Meeting members with power to vote elect a President, Chairman, Vice-Chairman, Treasurer and Secretary and up to ten individual members of the Association. Those elected are the Trustees of the Association and form the Management Committee. The Trustees who have served during the year are set out below.

**Summary of investment powers** The Constitution empowers the Association to invest money not immediately required for its objects in or upon such investments, securities or property as the Association may think fit, subject to such conditions as may be imposed by law.

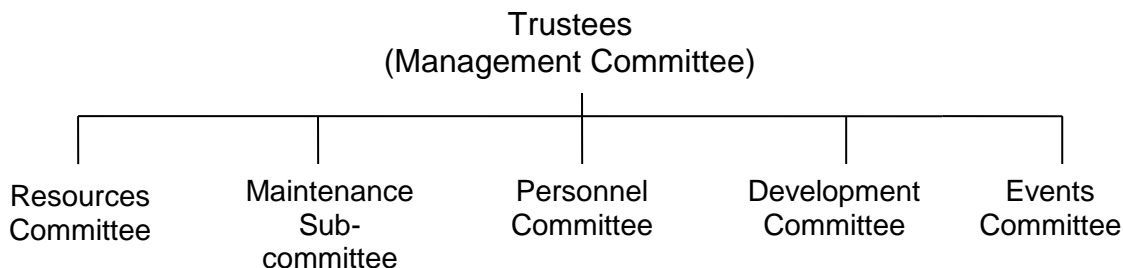
## **Names of Trustees as at 31.03.2022**

Mr. R. Barker  
Ms G. Bond  
Mrs J. Boote  
Mr D. Brown  
Ms H. Collen  
Mr R. Crowhurst  
Mr. W. Crowther

Mr C. Etheridge  
Mr P. Finch  
Mr M. Hall  
Mrs H. Horwood  
Mr C. Slater  
Mrs C. Spencer

## **Organisational structure**

The organisational structure of the Association is as below.



The Management Committee meets at least four times a year, when it receives reports from all relevant Committees. The Management Committee has responsibility for matters related to the constitution and to the overall direction of the Association, and considers recommendations from the other committees.

The Resources Committee undertakes budgetary planning and recommends financial strategy; it reviews income and expenditure; it recommends charges, membership subscriptions and wage rates. It also makes recommendations regarding major items of maintenance and capital expenditure; and it has responsibility for cleaning and Health & Safety.

The Maintenance Sub-committee is responsible to the Resources Committee, and oversees day-to-day maintenance, repairs and renewals to grounds, buildings and fixtures and fittings.

The Personnel Committee has responsibility for staff recruitment and welfare, and for training; it makes recommendations on pay and contracts.

The Development Committee has responsibility for policies, marketing, and awards and grants; it makes recommendations on long-term planning for the development of the Association.

The Events Committee, in liaison with the Social Club (see below), organises social and special events at the Community Centre and elsewhere.

In addition the Management Committee may from time to time set up as required

A Project Committee to oversee a specific major project; and

A Disciplinary & Arbitration Committee.

The life-span of any such committee is limited to the time needed to fulfil the particular remit for which it was appointed.

## **Related Parties**

There is a Social Club, operated by Hucclecote Social Club (2012) Limited, which is a trading company owned by holding trustees appointed by the Community Association. The Social Club pays a monthly licence fee, and covenants its net profits to the Charity.

## **Review of the Activities of the Charity for the year** **1 April 2021 to 31 March 2022**

This year has seen a return to normal operations without government restrictions relating to the COVID-19 Pandemic. Whilst that return to normality has been welcomed, the usage of the Community Centre by user groups and casual visitors has still not returned to pre-pandemic levels. This has resulted in the Association's income being significantly lower than pre-pandemic times, whilst expenditure runs at pretty much full operational levels.

With all of the above taken into account, the Association realised a deficit for the year of £11,888. A deficit around this level was anticipated in last year's report which acknowledged that the Community Centre would take time to recover from the pandemic and that last year's surplus of over £27,000 would provide some financial cushion until such time that full recovery is complete. It remains the case that 2022/23 will also be impacted by reduced users and that further erosion of the 2020/21 surplus will result. The trustees, volunteers and staff within the Association however continue to work hard to return the income streams to good levels as soon as possible.

In addition to the Association's primary income stream of room hire, regular events such as live music, quiz nights, bingo, children's parties and weekly activities for the under-5's continue to provide fantastic services to the local community and the trustees are grateful for the staff and volunteers that work so hard to make these things happen.

The two main franchises within the Community Centre are the Social Club (2012) Ltd and the D&L Essence Café. Both of these organisations continue to make good contributions to the HCA and offer friendly and welcoming environments to the people of Hucclecote and the surrounding area. Both organisations would like to see their customer numbers continue to recover post-pandemic but this could continue to take time. The trustees are grateful to the staff and volunteers of both franchises for all of their efforts.

Finally, the transfer to the land (The Hucclecote Millennium Garden) from the old unincorporated HCA charity (Charity number 301550) to the new incorporated one (Charity number 1186950) is near completion. This will enable the old charity to be closed down in the financial year 2022/23.

This report was approved by the Trustees on 17 October 2022 and signed on their behalf by

R.J. BARKER ..... *R J Barker* ..... Chairman

C. ETHERIDGE ..... *C Etheridge* ..... Hon. Secretary

## **Investment policy**

The Constitution empowers the Association to invest money not immediately required for its objects in or upon such investments, securities or property as the Association may think fit, subject to such conditions as may be imposed by law.

### **The Charity's Policy on Reserves**

#### **1. Purpose**

The purpose of this policy is to articulate the requirements for funds, other than for normal operational requirements, to be held by the Hucclecote Community Association from one year to the next.

The policy aims to defend the retention of funds and restrict the allocation of monies to those authorised by the Trustees.

#### **2. Authorisation and Approval**

This policy has three stages of authorisation and approval.

- 1) On an annual basis, the Resources Committee will review the policy and the allocation of funds into specific categories. This review will culminate in a written statement to the Management Committee detailing:
  - a) recommendations for revision to the policy;
  - b) recommendations for the allocation of funds.
- 2) The Management Committee will review the statement presented by the Resources Committee and, if agreed, endorse the recommendation. If the statement cannot be endorsed by the Management Committee, it will be sent back to the Resources Committee for further review.

#### **3. Amendments to the Policy**

At any point between annual reviews, the Resources Committee or the Management Committee may identify a requirement to amend the Policy or the allocation of funds. In such cases, the requirement should be reviewed by the Resources Committee and a process of re-approval thereby initiated in accordance with section 2 above.

#### **4. Requirement for Reserves**

The HCA Trustees recognise the need to hold reserves for two key purposes:

- a) To fund short term and long term projects, including those related to property owned or leased by the Association.
- b) To provide some protection to the Association and its programme of activities by limiting the risks arising from a downturn in income or an unexpected need for unplanned expenditure.

#### **5. Principles of the Policy**

Funds will be split into one of four categories as follows:

- a) Contingency fund
- b) Short-term property projects
- c) Long-term property projects
- d) Community projects

Funds allocated to these categories can only be spent in accordance with the description of the category in section 6 below.

There is no requirement to spend any, or all, of the monies allocated to a category in any one year or any period of years. Each fund merely represents an intent to channel resources in a particular direction and a ceiling figure for expense in that area which cannot be breached without re-setting the ceiling figure with the approval of the Trustees.

## **6. Descriptions of Categories**

### **a) Contingency fund**

This fund is for any unforeseen expenses for which alternative financing is either unavailable or not readily available. This includes emergency repairs to property owned or leased by the HCA for which alternative financing (e.g. insurance) is either unavailable or not readily available. It may be the case that monies spent from this fund are replaced at a later date when alternative financing (e.g. the materialisation of an insurance claim) becomes available.

### **b) Short-term property projects**

This fund is for projects within the forthcoming year which enhance or maintain the property and assets owned or leased by the HCA. Such projects should be assessed and costed prior to allocation of monies to this fund, or may be developed during the course of the year if monies are available within this fund.

### **c) Long-term property projects**

This fund is to build up reserves required for property projects in future years, particularly those which require a significant amount of money which is not made available to the HCA in the course of any one year. Prior to commencement of the year in which such a project is planned to be implemented, monies will be vired, through the approval process identified earlier in this policy, to the Short-term property projects fund.

### **d) Community projects**

This fund is for projects which enhance or maintain the delivery of benefit to members of the Community as defined in the constitution of the HCA. These projects will not be related to the enhancement or maintenance of property owned or leased by the HCA.

## **7. Process of Allocation of Monies to Fund Categories**

In order to determine the monies which are allocated to each fund category, the Resources Committee will adhere to the following steps in the order that they appear. They should ensure that some money is allocated to each fund (none should be left empty).

- 1) Determine the level of funds required for the Contingency fund, taking account of:
  - a) any major items in a poor state of repair for which a property project is not envisaged during the year and for which immediate attention could be required;
  - b) any other provisions for financial risk management.
- 2) Determine the level of funds for short-term property projects by reviewing the number and nature of projects that the HCA may wish to consider funding and implementing during the course of the year.
- 3) Determine the level of funds to set aside for long-term property projects which the HCA may wish to consider funding and implementing in future years.
- 4) Determine the level of funds for Community projects based on knowledge of forthcoming requirements, previous experiences, or specific requests from Trustees.

## **Trustees' responsibilities in relation to the financial statements**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- ❖ Select suitable accounting policies and then apply them consistently;
- ❖ Make judgements and estimates that are reasonable and prudent;
- ❖ State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- ❖ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

*R J Barker.*

Mr R Barker  
Chairman

Date: 17/10/22

**Hucclecote Community Association**  
**Report of the Trustees for the year ended 31 March 2022 cont/d**

<b>Hucclecote Community Association</b>							
<b>Report of the Trustees for the 12 months ended 31 March 2022 cont/d</b>							
<b>Statement of Financial Activities, 12 months Ended 31 March 2022</b>							
	Notes	UNRESTRICTED FUNDS		RESTRICTED FUNDS	12 Months	12 Months	
		General	Centre	Trim	TOTAL	TOTAL	
			Development	Trail	31.03.22	31.03.21	
<b>INCOMING RESOURCES</b>							
<b>Voluntary Sources</b>							
Donations		£	95		£ 95.01	£ 211	
Membership Fees		£	970		£ 969.55	£ -	
Affiliation Fees		£	190		£ 190.00	£ -	
Income from Sections	2	£	5,087		£ 5,086.66	£ 1,880	
Bar profits / Social Club Profits		£	2,000		£ 2,000.32	£ 9,165	
Fund raising	3	£	347		£ 347.05	£ 229	
Entertainment	4	£	5,423		£ 5,422.60	£ 573	
Community Day		£	-		£ -	£ -	
Other income		-£	270		-£ 270.00	-£ 555	
Trim Trail Fund Raising		£	-	£ 1,307	£ 1,307.00	£ 19	
Centre Improvements		£	-		£ -	£ -	
Credit Charges		£	2		£ 1.50	£ -	
Grants			£22,895		£ 22,894.67	£ 145,643	
<b>Charitable trading</b>							
Typing & printing		£	24		£ 24.35	£ 8	
<b>Income from Assets</b>							
Social club licence fee	10	£	816		£ 816.00	£ -	
Coffee Shop		£	944		£ 944.00	£ -	
Disco Hire		£	-		£ -	£ -	
Room Hire		£	25,855		£ 25,854.74	£ 4,894	
Interest Received		£	519		£ 519.03	£ -	
<b>TOTAL INCOMING RESOURCES</b>		<b>£</b>	<b>64,895</b>	<b>£ -</b>	<b>£ 1,307</b>	<b>£ 66,202.48</b>	<b>£ 162,066</b>
<b>EXPENDITURE</b>							
<b>Direct Charitable</b>							
Section costs	2	£	141		£ 140.85	£ -	
After School		£	-		£ -	£ -	
Premises costs	5	£	19,439		£ 19,438.94	£ 12,914	
Cleaning & refuse		£	8,529		£ 8,529.09	£ 2,689	
Personnel costs		£	31,388		£ 31,388.45	£ 31,290	
Depreciation	6	£	5,470	£ 2,879	£ 8,348.78	£ 8,349	
<b>Management &amp; Administrative</b>							
Post, Stationery, etc.		£	163		£ 162.94	£ 82	
Telephone		£	483		£ 482.89	£ 428	
Subscriptions		£	224		£ 224.02	£ 95	
Licences		£	1,524		£ 1,523.94	£ 2,443	
Computer/Training		£	-		£ -	£ -	
Legal & Professional		£	1,200		£ 1,199.50	£ 4,223	
Gratuities		£	1,138		£ 1,138.29	£ 601	
Sundry expenses		£	101		£ 100.84	£ -	
<b>Other Expenditure</b>							
Fund raising expenses	3	£	558		£ 558.33	£ 102	
Entertainment expenses	4	£	4,825		£ 4,825.10	£ 1,678	
Community day expenses		£	523		£ 522.50	£ 30	
Trim Trail Expenses		£	-	£ -	£ -	£ -	
Publicity		£	827		£ 827.00	£ 60	
Special Projects		-£	1,321		-£ 1,320.70	£ 69,513	
Charges		£	-		£ -	£ -	
<b>TOTAL RESOURCES EXPENDED</b>		<b>£</b>	<b>75,212</b>	<b>£ -</b>	<b>£ 2,879</b>	<b>£ 78,090.76</b>	<b>£ 134,497</b>
<b>NET INCOMING/OUTGOING RESOURCES</b>		<b>-£</b>	<b>10,316</b>	<b>£ -</b>	<b>-£ 1,572</b>	<b>-£ 11,888.28</b>	<b>£ 27,569</b>
<b>(BEFORE TRANSFERS)</b>							
<b>TRANSFER BETWEEN FUNDS</b>							
					£ -		
<b>NET MOVEMENT IN FUNDS</b>							
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>£</b>	<b>112,424</b>	<b>£ 20,000</b>	<b>£ -</b>	<b>£ 132,424</b>	
<b>TOTAL FUNDS CARRIED FORWARD</b>	9	<b>£</b>	<b>102,108</b>	<b>£ 20,000</b>	<b>-£ 1,572</b>	<b>£ 120,536</b>	

**Hucclecote Community Association**  
**Report of the Trustees for the year ended 31 March 2022 cont/d**

<b>Hucclecote Community Association</b>										
<b>Report of the Trustees for the 12 months ended 31 March 2022 cont/d</b>										
<b>Balance Sheet as at 31st March 2022</b>										
				<u>Notes</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>		
					<u>Funds</u>	<u>Funds</u>	<u>31.3.22</u>	<u>31.3.21</u>		
<b>FIXED ASSETS</b>										
	Tangible Assets		6	£	23,156	£	-	£ 23,156	£ 31,505	
<b>CURRENT ASSETS</b>										
	Debtors		7	£	6,717	£	-	£ 6,717	£ 20,839	
	Cash at Bank and in hand			£	95,859	£	-	£ 95,859	£ 99,455	
				£	102,576	£	-	£ 102,576	£ 120,294	
<b>CURRENT LIABILITIES</b>										
	Creditors: amounts falling due		8	£	5,196	£	-	£ 5,196	£ 19,375	
	within one year									
<b>NET CURRENT ASSETS</b>					£	97,380	£	-	£ 97,380	£ 100,919
<b>TOTAL NET ASSETS</b>					£	120,536	£	-	£ 120,536	£ 132,424
<b>FUNDS</b>					£	120,536	£	-	£ 120,536	£ 132,424

**Hucclecote Community Association**  
**Report of the Trustees for the year ended 31 March 2022 cont/d**

<b>Hucclecote Community Association</b>						
<b>Report of the Trustees for the 12 months ended 31 March 2022</b>						
<b>Notes to the accounts for the 12 months ended 31 March 2022</b>						
<b>1</b>	<b><u>Fixed Assets</u></b>					
		Fixed assets are written off on a straight line basis over their estimated useful life.				
<b>2</b>	<b><u>Section Accounts</u></b>					
		<b>C/Fwd</b>	<b>Income</b>	<b>Expenses</b>	<b>2022 Net</b>	<b>2021 Net</b>
	<b>Unrestricted Funds</b>					
	Badminton		£ 354	£ -	354	£ 88
	Under 5's Activities		£ 4,753	£ 4,948	-195	£ 1,782
	Scrabble		£ -	£ -	0	£ -
	Other		-£ 20	£ 2	-22	£ 10
			<b>£ 5,087</b>	<b>£ 4,950</b>	<b>£ 137</b>	<b>£ 1,880</b>
					<b>£ 137</b>	<b>£ 1,880</b>
<b>3</b>	<b><u>Fund Raising</u></b>					
			<b>Income</b>	<b>Expenses</b>	<b>2022 Net</b>	<b>2021 Net</b>
	Catering		£ -	£ 389	-£ 389	£ 128
	Tuck Shop		£ 347	£ 169	£ 178	-£ 1
			<b>£ 347</b>	<b>£ 558</b>	<b>-£ 211</b>	<b>£ 127</b>
<b>4</b>	<b><u>Entertainment</u></b>					
			<b>Income</b>	<b>Expenses</b>	<b>2022 Net</b>	<b>2021 Net</b>
	Children's/Senior Parties		£ -	£ -	£ -	£ -
	Other Events		£ 5,423	£ 4,955	£ 467	-£ 1,105
			<b>£ 5,423</b>	<b>£ 4,955</b>	<b>£ 467</b>	<b>-£ 1,105</b>
					<b>£ 467</b>	<b>-£ 1,105</b>
<b>5</b>	<b><u>Premises Costs</u></b>					
			<b>General Maint</b>	<b>Restricted Fund</b>	<b>Total 2022</b>	<b>Total 2021</b>
	Property Maintenance		£ 9,159		£ 9,159	£ 4,846
	Gas		£ 1,670		£ 1,670	-£ 383
	Electricity		£ 2,214		£ 2,214	£ 3,994
	General Rates		£ 287		£ 287	£ -
	Water Rates		£ -		£ -	£ 493
	Premises Insurance		£ 2,881		£ 2,881	£ 1,952
	Rent		£ 125		£ 125	£ 250
	Grounds Maintenance		£ 3,101		£ 3,101	£ 1,762
			<b>£ 19,439</b>	<b>£ -</b>	<b>£ 19,439</b>	<b>£ 12,914</b>

**Hucclecote Community Association**  
**Report of the Trustees for the year ended 31 March 2022 cont/d**

<b>Hucclecote Community Association</b>												
<b>Report of the Trustees for the 12 months ended 31 March 2022 cont/d</b>												
<b>Notes to the accounts for the 12 months ended 31 March 2022</b>												
<b>6</b>	<b>Fixed Assets</b>											
			<b>Property</b>	<b>Trim Trail</b>	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total 2022</b>					
	<b>Cost</b>											
	At 1 April 2021	£	18,343	£	14,395	£	89,421	£	3,960	£	126,119	
	Additions	£	-			£	-	£	-	£	-	
	Disposal	£	-	£	-	£	-	£	-	£	-	
			<b>£ 18,343</b>	<b>£ 14,395</b>	<b>£ 89,421</b>	<b>£ 3,960</b>	<b>£ 126,119</b>					
	<b>Depreciation</b>											
	At 1 April 2021	£	16,416	£	8,637	£	66,988	£	2,574	£	86,266	
	Charge for the 12 months	£	964	£	2,879	£	4,044	£	462	£	8,349	
	Disposal	£	-	£	-	£	-			£	-	
			<b>£ 17,379</b>	<b>£ 11,516</b>	<b>£ 71,032</b>	<b>£ 3,036</b>	<b>£ 94,614</b>					
	<b>Net Book Value</b>											
	31 March 2022	£	<b>964</b>	£	<b>2,879</b>	£	<b>18,389</b>	£	<b>924</b>	£	<b>23,156</b>	
	31 March 2021	£	<b>1,927</b>	£	<b>5,758</b>	£	<b>22,433</b>	£	<b>1,386</b>	£	<b>31,505</b>	
<b>7</b>	<b>Debtors</b>											
							<b>2022</b>				<b>2021</b>	
	Debtors						£	4,082		£	19,052	
	Prepayments						£	2,635		£	1,699	
	Tax						£	-		£	89	
	Long Term Debtors						£	-		£	-	
							<b>£ 6,717</b>			<b>£ 20,839</b>		
<b>8</b>	<b>Creditors</b>											
								<b>2022</b>			<b>2021</b>	
	Other Creditors						£	345		£	161	
	Accruals						£	4,851		£	19,214	
							<b>£ 5,196</b>			<b>£ 19,375</b>		
<b>9</b>	<b>Funds</b>											
			<b>Fixed Assets</b>	<b>Bank &amp; Cash</b>	<b>Debtors</b>	<b>Creditors</b>					<b>Total 2022</b>	
	<b>Unrestricted</b>											
	General	£	23,156	£95,859	£	6,717	£	5,196			£	120,536
	<b>Restricted</b>											
		£	-	£	-	£	-	£	-		£	-
	<b>Total</b>		<b>£ 23,156</b>	<b>£ 95,859</b>	<b>£ 6,717</b>	<b>£ 5,196</b>					<b>£ 120,536</b>	



**Hucclecote Community Association**  
**Report of the Trustees for the year ended 31 March 2022 cont/d**

Independent examiner's report to the trustees of Hucclecote Community Association CIO

I report to the trustees of Hucclecote Community Association (charity number 1186950) on the accounts of Hucclecote Community Association for the year ended 31 March 2022, which are set out on pages 10-14

Responsibilities and basis of report

As the charity trustees of Hucclecote Community Association 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 Hucclecote Community Association 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 examiners statement

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

1. Accounting records were not kept in respect of Hucclecote Community Association as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do 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 which attention should be drawn in this report on order to enable a proper understanding of the accounts to be reached.



B S Edwards FCCA  
ACCA Chartered Certified Accountant

Dated... 10/10/22 .....

**HUCCLECOTE COMMUNITY ASSOCIATION CIO**

England & Wales - Charity number 1186950

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# Accounts

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# **HUCCLECOTE COMMUNITY ASSOCIATION CIO**

Registered Charity No. 1186950



## **ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDING 31<sup>st</sup> MARCH 2021**



Hucclecote Community Association CIO

Report of the Trustees for the year ending 31 March 2021

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## **ANNUAL REPORT & ACCOUNTS**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2021**

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2021. The financial statements have been prepared to comply with applicable law.

#### **LEGAL AND ADMINISTRATIVE INFORMATION**

**Name of the Charity** Hucclecote Community Association CIO

#### **Address of the Office of the Charity**

Hucclecote Community Centre  
Hucclecote Road  
Hucclecote  
Gloucester  
GL3 3RT

Telephone 01452 616289  
E-mail [hca@hucclecote.org.uk](mailto:hca@hucclecote.org.uk)  
Website [www.hucclecote.org.uk](http://www.hucclecote.org.uk)

#### **Names and addresses of other relevant organisations**

**Bankers:** Barclays Bank plc, 18, Southgate Street, Gloucester, GL3 3ES.

**Independent Examiner:** Ben Edwards, Esq., 8 Oak View, Hardwicke, Gloucester, GL2 4AT

**Solicitors:** Dean Barnard, Esq., Dee & Griffin, Hucclecote Court, 76, Hucclecote Road, Gloucester, GL3 3RU

**Nature of the Governing Document** The charity is governed by a Constitution which was adopted on 18<sup>th</sup> November 2019. It is Charitable Incorporated Association (CIO) registered under the Charities Act; registration number 1186950.

## **Objects of the Association**

1. To promote the benefit of the inhabitants of Hucclecote and the neighbourhood ("the area of benefit") without the distinction of sex, sexual orientation, nationality, age, disability, or 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 of the said inhabitants.
2. To 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 objects.
3. To 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.

**Method of election of Trustees** At the Annual General Meeting members with power to vote elect a President, Chairman, Vice-Chairman, Treasurer and Secretary and up to ten individual members of the Association. Those elected are the Trustees of the Association and form the Management Committee. The Trustees who have served during the year are set out below.

**Summary of investment powers** The Constitution empowers the Association to invest money not immediately required for its objects in or upon such investments, securities or property as the Association may think fit, subject to such conditions as may be imposed by law.

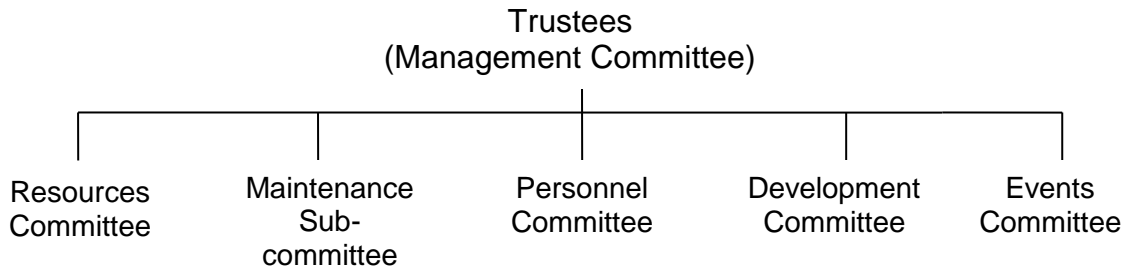
## **Names of Trustees as at 31.03.2021**

Mr. R. Barker  
Ms G. Bond  
Mrs J. Boote  
Mr D. Brown  
Mr M. Brown  
Ms H. Collen  
Mr R. Crowhurst

Mr. W. Crowther  
Mr C. Etheridge  
Mr P. Finch  
Mr M. Hall  
Mrs H. Horwood  
Mr C. Slater  
Mrs C. Spencer

## **Organisational structure**

The organisational structure of the Association is as below.



The Management Committee meets at least four times a year, when it receives reports from all relevant Committees. The Management Committee has responsibility for matters related to the constitution and to the overall direction of the Association, and considers recommendations from the other committees.

The Resources Committee undertakes budgetary planning and recommends financial strategy; it reviews income and expenditure; it recommends charges, membership subscriptions and wage rates. It also makes recommendations regarding major items of maintenance and capital expenditure; and it has responsibility for cleaning and Health & Safety.

The Maintenance Sub-committee is responsible to the Resources Committee, and oversees day-to-day maintenance, repairs and renewals to grounds, buildings and fixtures and fittings.

The Personnel Committee has responsibility for staff recruitment and welfare, and for training; it makes recommendations on pay and contracts.

The Development Committee has responsibility for policies, marketing, and awards and grants; it makes recommendations on long-term planning for the development of the Association.

The Events Committee, in liaison with the Social Club (see below), organises social and special events at the Community Centre and elsewhere.

In addition the Management Committee may from time to time set up as required

A Project Committee to oversee a specific major project; and

A Disciplinary & Arbitration Committee.

The life-span of any such committee is limited to the time needed to fulfil the particular remit for which it was appointed.

## **Related Parties**

There is a Social Club, operated by Hucclecote Social Club (2012) Limited, which is a trading company owned by holding trustees appointed by the Community Association. The Social Club pays a monthly licence fee, and covenants its net profits to the Charity.

## **Review of the Activities of the Charity for the year** **1 April 2020 to 31 March 2021**

This year has been dominated by restrictions associated with the COVID-19 Pandemic. The Community Centre had to totally close for the first 4 months of the year and again for the final 3 months. For the other 5 months there were a number of limitations on what services could be offered due to the restrictions imposed by the Government's tier systems. During this time, only a small number of the groups that use the Community Centre were able and willing to return. Those that did return had to do so with reduced numbers.

Thankfully the Association was able to survive financially during these challenging times due to the Governments Job Retention Scheme (furlough) and other grants as follows:

Job Retention Scheme (paid through HMRC)	£21,818.62
Government Rebates (paid through Glos City Council)	£22,637.57
Julia & Hans Rausing Trust (paid through Hoare Trustees)	£25,000.00
Other Glos City Council grants	£5,762.99
Other small grants	£497.50
Total	£75,716.68

In addition to the above grants, the Association also successfully secured a grant of £69,407 from Glos City Council's DFG fund to enable us to undertake our long-awaited refurbishment of the toilet block within the Community Centre. This work was completed during the lockdown in January/February 2021.

With all of the above taken into account, the Association realised a surplus for the year of £27,569. It must be recognised however that the activities and footfall within the Community Centre will take time to recover during 2021/22 and could be hampered by further restrictions. The above surplus will therefore help to balance this position.

Finally, the transfer from the old unincorporated charity (Hucclecote Community Association - Charity number 301550) was successfully completed on 31<sup>st</sup> March 2021. There is a small outstanding issue of the transfer of land (The Hucclecote Millennium Garden) into the new charity; this is being dealt with by our Solicitors. The report and accounts for this year and for 2021/22 will therefore apply to both the Hucclecote Community Association (charity number 301550) and the Hucclecote Community Association CIO (charity number 1186950).

This report was approved by the Trustees on 10 January 2022 and signed on their behalf by

*R.J. BARKER* ..... *R J Barker* ..... *Chairman*

*C. ETHERIDGE* ..... *C Etheridge* ..... *Hon. Secretary*

## **Investment policy**

The Constitution empowers the Association to invest money not immediately required for its objects in or upon such investments, securities or property as the Association may think fit, subject to such conditions as may be imposed by law.

## **The Charity's Policy on Reserves**

### **1. Purpose**

The purpose of this policy is to articulate the requirements for funds, other than for normal operational requirements, to be held by the Hucclecote Community Association from one year to the next.

The policy aims to defend the retention of funds and restrict the allocation of monies to those authorised by the Trustees.

### **2. Authorisation and Approval**

This policy has three stages of authorisation and approval.

- 1) On an annual basis, the Resources Committee will review the policy and the allocation of funds into specific categories. This review will culminate in a written statement to the Management Committee detailing:
  - a) recommendations for revision to the policy;
  - b) recommendations for the allocation of funds.
- 2) The Management Committee will review the statement presented by the Resources Committee and, if agreed, endorse the recommendation. If the statement cannot be endorsed by the Management Committee, it will be sent back to the Resources Committee for further review.

### **3. Amendments to the Policy**

At any point between annual reviews, the Resources Committee or the Management Committee may identify a requirement to amend the Policy or the allocation of funds. In such cases, the requirement should be reviewed by the Resources Committee and a process of re-approval thereby initiated in accordance with section 2 above.

### **4. Requirement for Reserves**

The HCA Trustees recognise the need to hold reserves for two key purposes:

- a) To fund short term and long term projects, including those related to property owned or leased by the Association.
- b) To provide some protection to the Association and its programme of activities by limiting the risks arising from a downturn in income or an unexpected need for unplanned expenditure.

## **5. Principles of the Policy**

Funds will be split into one of four categories as follows:

- a) Contingency fund
- b) Short-term property projects
- c) Long-term property projects
- d) Community projects

Funds allocated to these categories can only be spent in accordance with the description of the category in section 6 below.

There is no requirement to spend any, or all, of the monies allocated to a category in any one year or any period of years. Each fund merely represents an intent to channel resources in a particular direction and a ceiling figure for expense in that area which cannot be breached without re-setting the ceiling figure with the approval of the Trustees.

## **6. Descriptions of Categories**

- a) Contingency fund  
This fund is for any unforeseen expenses for which alternative financing is either unavailable or not readily available. This includes emergency repairs to property owned or leased by the HCA for which alternative financing (e.g. insurance) is either unavailable or not readily available. It may be the case that monies spent from this fund are replaced at a later date when alternative financing (e.g. the materialisation of an insurance claim) becomes available.
- b) Short-term property projects  
This fund is for projects within the forthcoming year which enhance or maintain the property and assets owned or leased by the HCA. Such projects should be assessed and costed prior to allocation of monies to this fund, or may be developed during the course of the year if monies are available within this fund.
- c) Long-term property projects  
This fund is to build up reserves required for property projects in future years, particularly those which require a significant amount of money which is not made available to the HCA in the course of any one year. Prior to commencement of the year in which such a project is planned to be implemented, monies will be vired, through the approval process identified earlier in this policy, to the Short-term property projects fund.
- d) Community projects  
This fund is for projects which enhance or maintain the delivery of benefit to members of the Community as defined in the constitution of the HCA. These projects will not be related to the enhancement or maintenance of property owned or leased by the HCA.

## **7. Process of Allocation of Monies to Fund Categories**

In order to determine the monies which are allocated to each fund category, the Resources Committee will adhere to the following steps in the order that they appear. They should ensure that some money is allocated to each fund (none should be left empty).

- 1) Determine the level of funds required for the Contingency fund, taking account of:

- a) any major items in a poor state of repair for which a property project is not envisaged during the year and for which immediate attention could be required;
  - b) any other provisions for financial risk management.
- 2) Determine the level of funds for short-term property projects by reviewing the number and nature of projects that the HCA may wish to consider funding and implementing during the course of the year.
  - 3) Determine the level of funds to set aside for long-term property projects which the HCA may wish to consider funding and implementing in future years.
  - 4) Determine the level of funds for Community projects based on knowledge of forthcoming requirements, previous experiences, or specific requests from Trustees.

### **Trustees' responsibilities in relation to the financial statements**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- ❖ Select suitable accounting policies and then apply them consistently;
- ❖ Make judgements and estimates that are reasonable and prudent;
- ❖ State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- ❖ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

*R J Barker.*

Mr R Barker  
Chairman

Date: 10/01/22

**Hucclecote Community Association CIO**  
**Report of the Trustees for the year ended 31 March 2021 cont/d**

Hucclecote Community Association  
Report of the Trustees for the 12 months ended 31 March 2021 cont/d

Statement of Financial Activities, 12 months Ended 31 March 2021

	Notes	UNRESTRICTED FUNDS		RESTRICTED FUNDS	12 Months	12 Months
		General	Centre	Trim	TOTAL	TOTAL
			Development	Trail	31.03.21	31.03.20
<b>INCOMING RESOURCES</b>						
<b>Voluntary Sources</b>						
Donations		£	211		£ 211	£ 387
Membership Fees		£	-		£ -	£ 1,670
Affiliation Fees		£	-		£ -	£ 240
Income from Sections	2	£	1,880		£ 1,880	£ 6,766
Bar profits / Social Club Profits		£	9,165		£ 9,165	£ 4,178
Fund raising	3	£	229		£ 229	£ 1,248
Entertainment	4	£	573		£ 573	£ 15,143
Community Day		£	-		£ -	£ 1,830
Other income		-£	555		-£ 555	£ 1,991
Trim Trail Fund Raising		£	19		£ 19	£ 39
Centre Improvements		£	-		£ -	£ 1,563
Credit Charges		£	-		£ -	£ 190
Grants			£145,643		£ 145,643	£ 800
<b>Charitable trading</b>						
Typing & printing		£	8		£ 8	£ 128
<b>Income from Assets</b>						
Social club licence fee	10	£	-		£ -	£ 4,800
Coffee Shop		£	-		£ -	£ 2,195
Disco Hire		£	-		£ -	£ 154
Room Hire		£	4,894		£ 4,894	£ 35,381
Interest Received		£	-		£ -	£ 713
<b>TOTAL INCOMING RESOURCES</b>		<b>£</b>	<b>162,066</b>	<b>£ -</b>	<b>£ 162,066</b>	<b>£ 79,415</b>
<b>EXPENDITURE</b>						
<b>Direct Charitable</b>						
Section costs	2	£	-		£ -	£ 115
After School		£	-		£ -	£ -
Premises costs	5	£	12,914		£ 12,914	£ 17,752
Cleaning & refuse		£	2,689		£ 2,689	£ 8,968
Personnel costs		£	31,290		£ 31,290	£ 32,058
Depreciation	6	£	6,886	£ 1,463	£ 8,349	£ 8,753
<b>Management &amp; Administrative</b>						
Post, Stationery, etc.		£	82		£ 82	£ 216
Telephone		£	428		£ 428	£ 471
Subscriptions		£	95		£ 95	£ 67
Licences		£	2,443		£ 2,443	£ 2,618
Computer/Training		£	-		£ -	£ 36
Legal & Professional		£	4,223		£ 4,223	£ 2,460
Gratuities		£	601		£ 601	£ 588
Sundry expenses		£	-		£ -	£ 7
<b>Other Expenditure</b>						
Fund raising expenses	3	£	102		£ 102	£ 592
Entertainment expenses	4	£	1,678		£ 1,678	£ 13,269
Community day expenses		£	30		£ 30	£ 96
Trim Trail Expenses		£	-	£ -	£ -	£ 148
Publicity		£	60		£ 60	£ 770
Special Projects		£	69,513		£ 69,513	£ 250
Charges		£	-		£ -	£ 597
<b>TOTAL RESOURCES EXPENDED</b>		<b>£</b>	<b>133,034</b>	<b>£ 1,463</b>	<b>£ 134,497</b>	<b>£ 89,830</b>
<b>NET INCOMING/OUTGOING RESOURCES</b> (BEFORE TRANSFERS)		<b>£</b>	<b>29,032</b>	<b>£ -£ 1,463</b>	<b>£ 27,569</b>	<b>-£ 10,415</b>
<b>TRANSFER BETWEEN FUNDS</b>					£ -	
<b>NET MOVEMENT IN FUNDS</b>						
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>£</b>	<b>83,392</b>	<b>£ 20,000</b>	<b>£ 1,463</b>	<b>£ 104,855</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	9	<b>£</b>	<b>112,424</b>	<b>£ 20,000</b>	<b>£ 0</b>	<b>£ 132,424</b>

**Hucclecote Community Association CIO**  
**Report of the Trustees for the year ended 31 March 2021 cont/d**

**Hucclecote Community Association**  
**Report of the Trustees for the 12 months ended 31 March 2021 cont/d**

**Balance Sheet as at 31st March 2021**

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>31.3.21</u>	<u>Total</u> <u>31.3.20</u>
<b>FIXED ASSETS</b>					
Tangible Assets	6	£ 31,505	£ -	£ 31,505	£ 39,853
<b>CURRENT ASSETS</b>					
Debtors	7	£ 20,839	£ -	£ 20,839	£ 18,201
Cash at Bank and in hand		<u>£ 99,455</u>	<u>£ -</u>	<u>£ 99,455</u>	<u>£ 48,320</u>
		£ 120,294	£ -	£ 120,294	£ 66,521
<b>CURRENT LIABILITIES</b>					
Creditors: amounts falling due within one year	8	<u>£ 19,375</u>	<u>£ -</u>	<u>£ 19,375</u>	<u>£ 1,519</u>
<b>NET CURRENT ASSETS</b>		<u>£ 100,919</u>	<u>£ -</u>	<u>£ 100,919</u>	<u>£ 65,002</u>
<b>TOTAL NET ASSETS</b>		<u>£ 132,424</u>	<u>£ -</u>	<u>£ 132,424</u>	<u>£ 104,855</u>
<b>FUNDS</b>	9	<u>£ 130,961</u>	<u>£ 1,463</u>	<u>£ 132,424</u>	<u>£ 104,855</u>

Approved by the trustees on 10 January 2021 and signed on their behalf.

*R J Barker*

R J Barker  
Chairman

**Hucclecote Community Association CIO**  
**Report of the Trustees for the year ended 31 March 2021 cont/d**

**Hucclecote Community Association**  
**Report of the Trustees for the 12 months ended 31 March 2021**

**Notes to the accounts for the 12 months ended 31 March 2021**

**1 Fixed Assets**

Fixed assets are written off on a straight line basis over their estimated useful life.

**2 Section Accounts**

	C/Fwd	Income	Expenses	2021 Net	2020 Net
<b>Unrestricted Funds</b>					
Badminton		£ 88	£ -	88	£ 1,160
Under 5's Activities		£ 1,782	£ -	1,782	£ 5,364
Scrabble		£ -	£ -	0	£ 127
Other		£ 10	£ -	10	£ -
		<b>£ 1,880</b>	<b>£ -</b>	<b>£ 1,880</b>	<b>£ 6,651</b>
				<b>£ 1,880</b>	<b>£ 6,651</b>

**3 Fund Raising**

	Income	Expenses	2021 Net	2020 Net
Catering	£ 229	£ 101	£ 128	£ 252
Tuck Shop	£ -	£ 1	-£ 1	£ 404
	<b>£ 229</b>	<b>£ 102</b>	<b>£ 127</b>	<b>£ 655</b>

**4 Entertainment**

	Income	Expenses	2021 Net	2020 Net
Children's/Senior Parties	£ -	£ -	£ -	£ 655
Other Events	£ 573	£ 1,678	-£ 1,105	£ 1,220
	<b>£ 573</b>	<b>£ 1,678</b>	<b>-£ 1,105</b>	<b>£ 1,874</b>
			<b>-£ 1,105</b>	<b>£ 1,874</b>

**5 Premises Costs**

	General Maint	Restricted Fund	Total 2021	Total 2020
Property Maintenance	£ 4,846		£ 4,846	£ 5,745
Gas	-£ 383		-£ 383	£ 1,355
Electricity	£ 3,994		£ 3,994	£ 4,341
General Rates	£ -		£ -	£ 625
Water Rates	£ 493		£ 493	£ 1,486
Premises Insurance	£ 1,952		£ 1,952	£ 2,595
Rent	£ 250		£ 250	£ 313
Grounds Maintenance	£ 1,762		£ 1,762	£ 1,293
	<b>£ 12,914</b>	<b>£ -</b>	<b>£ 12,914</b>	<b>£ 17,752</b>

**Hucclecote Community Association CIO**  
**Report of the Trustees for the year ended 31 March 2021 cont/d**

**Hucclecote Community Association**  
**Report of the Trustees for the 12 months ended 31 March 2021 cont/d**

**Notes to the accounts for the 12 months ended 31 March 2021**

**6 Fixed Assets**

	<u>Property</u>	<u>Trim Trail</u>	<u>Fixtures &amp; Fittings</u>	<u>Computer Equipment</u>	<u>Total 2021</u>
<b>Cost</b>					
At 1 April 2020	£ 18,343	£ 14,395	£ 89,421	£ 3,960	£ 126,119
Additions	£ -		£ -	£ -	£ -
Disposal	£ -	£ -	£ -	£ -	£ -
	<b>£ 18,343</b>	<b>£ 14,395</b>	<b>£ 89,421</b>	<b>£ 3,960</b>	<b>£ 126,119</b>
<b>Depreciation</b>					
At 1 April 2020	£ 15,452	£ 5,758	£ 62,944	£ 2,112	£ 86,266
Charge for the 12 months	£ 964	£ 2,879	£ 4,044	£ 462	£ 8,349
Disposal	£ -	£ -	£ -		£ -
	<b>£ 16,415.58</b>	<b>£ 8,637</b>	<b>£ 66,988</b>	<b>£ 2,574</b>	<b>£ 94,614</b>
<b>Net Book Value</b>					
31 March 2021	<b>£ 1,927</b>	<b>£ 5,758</b>	<b>£ 22,433</b>	<b>£ 1,386</b>	<b>£ 31,505</b>
31 March 2020	<b>£ 2,891</b>	<b>£ 8,637</b>	<b>£ 26,477</b>	<b>£ 1,848</b>	<b>£ 39,853</b>

**7 Debtors**

	<u>2021</u>	<u>2020</u>
Debtors	£ 19,052	£ 13,114
Prepayments	£ 1,699	£ 3,998
Tax	£ 89	£ 89
Long Term Debtors	£ -	£ 1,000
	<b>£ 20,839</b>	<b>£ 18,201</b>

**8 Creditors**

	<u>2021</u>	<u>2020</u>
Other Creditors	£ 161	£ 72
Accruals	£ 19,214	£ 1,447
	<b>£ 19,375</b>	<b>£ 1,519</b>

**9 Funds**

	<u>Fixed Assets</u>	<u>Bank &amp; Cash</u>	<u>Debtors</u>	<u>Creditors</u>	<u>Total 2021</u>
<b>Unrestricted</b>					
General	£ 31,505	£97,992	£ 20,839	£ 19,375	£ 130,961
<b>Restricted</b>					
	£ -	£ 1,463	£ -	£ -	£ 1,463
<b>Total</b>	<b>£ 31,505</b>	<b>£ 99,455</b>	<b>£ 20,839</b>	<b>£ 19,375</b>	<b>£ 132,424</b>

**Hucclecote Community Association CIO**  
**Report of the Trustees for the year ended 31 March 2021 cont/d**

**Hucclecote Community Association**

**Report of the Trustees for the 12 months ended 31 March 2021 cont/d**

**Notes to the accounts for the 12 months ended 31 March 2021**

**10 Related party transactions**

Hucclecote Social Club (2012) Ltd is a separate legal entity that donates all its profits to Hucclecote Community Association under a deed of covenant. The shareholders and directors of Hucclecote Social Club (2012) Limited are also trustees of Hucclecote Community Association with the shares being held for the benefit of Hucclecote Community Association.

The Social Club pay a monthly licence fee (site rental) to Hucclecote Community Association charged at £400 per month.

**11 Trustee Remuneration**

Hucclecote Community Association does not remunerate (either through salary or pension scheme) Trustees.

**12 Accounting treatment**

The accounts have been prepared on an accruals basis.

**Hucclecote Community Association CIO**  
**Report of the Trustees for the year ended 31 March 2021 cont/d**

**Independent examiner's report to the trustees of Hucclecote Community Association**

I report to the trustees of Hucclecote Community Association (charity number 301550) on the accounts of Hucclecote Community Association for the year ended 31 March 2021, which are set out on pages 10-14

**Responsibilities and basis of report**

As the charity trustees of Hucclecote Community Association 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 Hucclecote Community Association 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 examiners statement**

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

1. Accounting records were not kept in respect of Hucclecote Community Association as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do 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 which attention should be drawn in this report on order to enable a proper understanding of the accounts to be reached.



B S Edwards FCCA  
ACCA Chartered Certified Accountant

Dated 4/1/22