

HUCCLECOTE COMMUNITY ASSOCIATION CIO

Registered Charity No. 1186950



ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDING 31st 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
Website 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 18th 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.

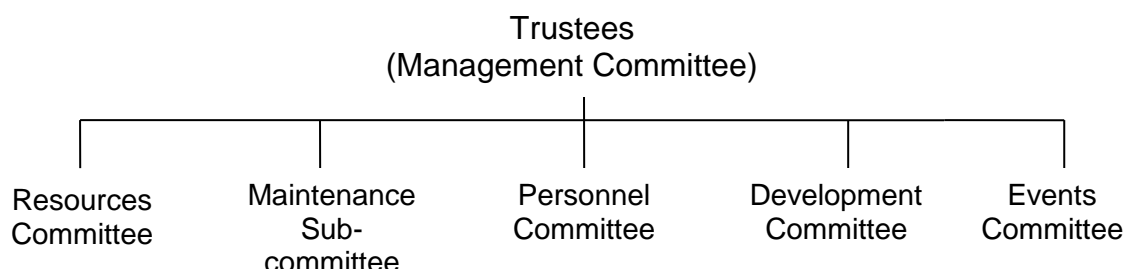
Names of Trustees as at 31.03.2022

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

Hucclecote Community Association							
Report of the Trustees for the 12 months ended 31 March 2022 cont/d							
Statement of Financial Activities, 12 months Ended 31 March 2022							
	Notes	UNRESTRICTED FUNDS		RESTRICTED FUNDS	12 Months	12 Months	
		General	Centre	Trim	TOTAL	TOTAL	
			Development	Trail	31.03.22	31.03.21	
INCOMING RESOURCES							
Voluntary Sources							
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	
Charitable trading							
Typing & printing		£ 24			£ 24.35	£ 8	
Income from Assets							
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	£ -	
TOTAL INCOMING RESOURCES		£ 64,895	£ -	£ 1,307	£ 66,202.48	£ 162,066	
EXPENDITURE							
Direct Charitable							
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	
Management & Administrative							
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	£ -	
Other Expenditure							
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		£ -			£ -	£ -	
TOTAL RESOURCES EXPENDED		£ 75,212	£ -	£ 2,879	£ 78,090.76	£ 134,497	
NET INCOMING/OUTGOING RESOURCES		-£ 10,316	£ -	-£ 1,572	-£ 11,888.28	£ 27,569	
(BEFORE TRANSFERS)							
TRANSFER BETWEEN FUNDS							
					£ -		
NET MOVEMENT IN FUNDS							
TOTAL FUNDS BROUGHT FORWARD		£ 112,424	£ 20,000	£ -	£ 132,424		
TOTAL FUNDS CARRIED FORWARD	9	£ 102,108	£ 20,000	-£ 1,572	£ 120,536		

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

<u>Hucclecote Community Association</u>								
<u>Report of the Trustees for the 12 months ended 31 March 2022 cont/d</u>								
<u>Balance Sheet as at 31st March 2022</u>								
				<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>
FIXED ASSETS								
	Tangible Assets		6	£	23,156	£ -	£ 23,156	£ 31,505
CURRENT ASSETS								
	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
CURRENT LIABILITIES								
	Creditors: amounts falling due		8	£	5,196	£ -	£ 5,196	£ 19,375
	within one year							
NET CURRENT ASSETS					£	-	£ 97,380	£ 100,919
TOTAL NET ASSETS					£	-	£ 120,536	£ 132,424
FUNDS					£	-	£ 120,536	£ 132,424

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

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

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

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

<p><u>Hucclecote Community Association</u> <u>Report of the Trustees for the 12 months ended 31 March 2022 cont/d</u></p>									
<p><u>Notes to the accounts for the 12 months ended 31 March 2022</u></p>									
<p><u>10 Related party transactions</u></p>									
<p>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.</p>									
<p>The Social Club pay a monthly licence fee (site rental) to Hucclecote Community Association charged at £400 per month.</p>									
<p><u>11 Trustee Remuneration</u></p>									
<p>Hucclecote Community Association does not remunerate (either through salary or pension scheme) Trustees.</p>									
<p><u>12 Accounting treatment</u></p>									
<p>The accounts have been prepared on an accruals basis.</p>									

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... 16/10/22