

HIGHCLIFFE COMMUNITY ASSOCIATION CIO

(Registered Charity Number: 1189336)

(FORMERLY HIGHCLIFFE COMMUNITY ASSOCIATION)

(Registered Charity Number 278035)

REPORT AND ACCOUNTS

FOR THE YEAR ENDED
30TH APRIL 2023

HIGHCLIFFE COMMUNITY ASSOCIATION CHARITABLE INCORPORATED
ORGANISATION

ANNUAL REPORT FOR THE YEAR ENDED 30TH APRIL 2023

The Association present their Report for the year ended 30th April 2023.

OBJECTIVES OF THE ASSOCIATION

The objectives of the Association remain unchanged from those stated in the Constitution and are: -

- (a) To promote for the benefit of the inhabitants of Highcliffe and the neighbourhood (without distinction of sex or political, religious or other opinion) the advancement of education and to provide facilities in the interests of social welfare, recreation and leisure-time occupation, with the object of improving the conditions of life for the said inhabitants.
- (b) To establish or secure the establishment of a Community Centre and to maintain and manage or co-operate with any local authority in the maintenance and management of such a Centre for activities promoted by the Association and its' constituent bodies in furtherance of the above objects.

ANNUAL REPORT

We are now back to the pre-Covid numbers and are pleased to announce that we have introduced several new groups as requested by our membership, including more petanque groups, exercise and dance and a poetry group, all of which have proven very successful.

We have expanded our social events calendar to monthly and three monthly events which include film nights, quiz and chips, and both lunch time and evening socials.

We are very grateful to be able to offer all of our programme from Greystones House, which is a wonderful Grade 2 listed building within the heart of the community.

We do face many uphill challenges in maintaining the building which dates back to 1911 and we never know what may need attention next, whether that be a small job or a major restoration.

TRUSTEES

Recruitment of Trustees is made by appeals in the Newsletter and on the notice boards around the building. The Trustees form the Management Committee of the CIO and are elected by the members at an AGM.

LEGAL AND ADMINISTRATIVE INFORMATION

Highcliffe Community Association CIO was established at a special members meeting on 30th January 2020, when the form of the Constitution and Standing Orders were adopted. The CIO was set up to eventually replace the original Highcliffe Community Association Charity Number 278035 which was established on 13th October 1978; once all legal requirements are fulfilled this Charity will then be dissolved. The reason for changing the charitable status was that by being registered as a CIO it means that no individual person is held financially responsible for the Association. The CIO was registered with the Charity Commissioners under the Registration Number 1189336. The headquarters of the Association remain at Greystones House, Waterford Road, Highcliffe, Christchurch, Dorset BH23 5JL.

The Association has a website and Web Master along with a monthly Newsletter for members.

The Association is run by approximately 100 volunteers for the members and is financially self-funding.

The governance of the Association is operated through a Management Committee duly elected by the members. The Management Committee hold meetings every two months to advise the representatives from each of the Sections on any decisions made with regards to the running of the Association.

MEMBERSHIP

As at 30th April 2023 the total individual membership was 1130. In addition, there were 6 Group or Affiliated members. The annual membership subscription has been maintained at £10 for 2023.

GIFT AID

Advantage has again been taken of the Gift Aid legislation and members have been encouraged to pay their subscriptions by way of Gift Aid thereby facilitating the recovery by the Association of tax rebate in the appropriate cases. In the year under review the sum of £1,345.

SECTION ACTIVITIES

In general, the overall sectional activities continue to remain buoyant and offer a wide range of interests and cater for most tastes. The Management Committee has an open mind towards the creation of new Sections where it is demonstrated that the new activity will have adequate support from members. Currently there are 58 Sections and 6 Affiliates.

All Sections are required to be financially self-sufficient and manage their own affairs in accordance with the Association's Standing Orders and at the same time bear an equitable share of the Association's outgoings and expenditure. In this regard financial guidance has been given that the recommended minimum annual section fee of £2.00 and the members' attendance fee of £1.00 should be deemed to be "ring-fenced" so as to provide a basis for the Sections' contribution towards the Association's outgoings.

FINANCIAL STATEMENT

Subject to the retention in a current bank account of sufficient funds to meet day-to-day activities, all surplus monies are invested on the advice of Heritage Investments, in a balanced portfolio in some 40/50 separate trust companies (with no more than 4% in any one company). All income earned from such investments is reinvested. As at 30th April 2023 the value of those investments

amounted to £302,693. Facilities exist for the Association to have access to any monies from such funds on 10 days notice.

Investment opportunities are kept under constant review. The Investment Advisers are required to provide a written quarterly report of the review undertaken.

The Statement of Financial Activities shows the overall income of the Association for the year to 30th April 2023 to be £53,388. For the year to 30th April 2023 there has been a surplus of income compared with the expenditure of £8,535. The value of the Association's investments reduced by £9,734.

Independent Examiner

The Independent Examiner for the Association's Accounts is Mr Paul Root of Messrs. Hope Jones, Chartered Accountants of Dunlop House, 23a Spencer Road, New Milton, Hampshire BH25 6BZ.

I declare that in my capacity as a charity trustee -

- (i) The Trustees have approved the Report above
- (ii) The Trustees have authorised me to sign it on their behalf

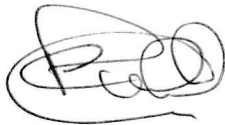
Name

Position

Date

Cliff Putterford

Trustee



15-7-2023

HIGHCLIFFE COMMUNITY ASSOCIATION CIO

(Registered Charity Number: 1189336)

ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HIGHCLIFFE COMMUNITY ASSOCIATION CIO

I report on the accounts of the Association for the year ended 30th April 2023 which are set out on pages 6 to 10.

Respective Responsibilities of Trustees and Examiner

As the Charity's trustees you are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- * examine the accounts under Section 145 of the Charities Act 2011
- * to follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act 2011
- * to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement


My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - * to keep accounting records in accordance with Section 130 of the Charities Act; and
 - * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Dunlop House,
23a Spencer Road,
New Milton,
Hampshire.
BH25 6BZ


P. D. ROOT
HOPE JONES
CHARTERED ACCOUNTANTS

HIGHCLIFFE COMMUNITY ASSOCIATION CIO

STATEMENT OF FINANCIAL ACTIVITIES

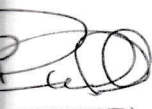
FOR THE YEAR ENDED 30TH APRIL 2023

	<u>Note</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>	<u>30/04/2022</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>INCOMING RESOURCES</u>					
<u>Donations Legacies and Similar</u>					
Donations to Association		0	198	198	134
<u>Legacy</u>		0	0	0	0
<u>BCP Council Grant</u>		0	0	0	0
Section surpluses		0	37,817	37,817	30,167
Annual Subscriptions		0	10,945	10,945	11,400
Subscriptions from Local Societies and Organisations		0	85	85	95
Gift Aid Recovered		0	1,348	1,348	1,326
		<u>0</u>	<u>50,393</u>	<u>50,393</u>	<u>43,122</u>
<u>Incoming Resources from Operating Activities</u>					
Fund Raising		<u>0</u>	<u>2,943</u>	<u>2,943</u>	<u>1,768</u>
<u>Investment Activity</u>					
Interest Receivable - Charitable Loan		0	0	0	0
- Other		52	0	52	2
Dividends (net)		0	0	0	0
		<u>52</u>	<u>0</u>	<u>52</u>	<u>2</u>
<u>Other Incoming Resources</u>					
Accommodation Lettings		0	0	0	0
Other		0	0	0	63
		<u>0</u>	<u>0</u>	<u>0</u>	<u>63</u>
<u>Total Income</u>		<u>52</u>	<u>53,336</u>	<u>53,388</u>	<u>44,955</u>
<u>Less Resources Expended</u>					
		<u>589</u>	<u>44,264</u>	<u>44,853</u>	<u>71,978</u>
<u>NET INCOME FOR THE YEAR</u>		<u>-537</u>	<u>9,072</u>	<u>8,535</u>	<u>-27,023</u>
Profit/(Loss) on Revaluation of Investments		<u>0</u>	<u>-9,734</u>	<u>-9,734</u>	<u>-13,370</u>
<u>NET MOVEMENT OF FUNDS</u>		<u>-537</u>	<u>-662</u>	<u>-1,199</u>	<u>-40,393</u>
Transfer of Funds		300,000	-300,000	0	0
<u>FUND BALANCES BROUGHT FORWARD</u>		<u>12,432</u>	<u>413,659</u>	<u>426,091</u>	<u>466,484</u>
<u>FUND BALANCES CARRIED FORWARD</u>		<u>£311,895</u>	<u>£112,997</u>	<u>£424,892</u>	<u>£426,091</u>

SHCLIFFE COMMUNITY ASSOCIATION CIO**BALANCE SHEET AT 30TH APRIL 2023**

	<u>NOTE</u>		<u>2023</u>		<u>2022</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>NON-CURRENT FIXED ASSETS</u>	3		54,875		57,103
<u>CURRENT ASSETS</u>					
Stock		974		760	
Debtors, Prepayments and Accrued Income	4	6,417		4,881	
Investments	5	302,693		312,427	
Cash at Bank					
Nat West		54,887		55,471	
Business Reserve		11,895		12,432	
Nat West		0		0	
Cash in Hand		175		248	
		<u>377,041</u>		<u>386,219</u>	
<u>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</u>					
Debtors and Accruals	6	<u>7,024</u>		<u>17,231</u>	
		<u>7,024</u>		<u>17,231</u>	
<u>TOTAL CURRENT ASSETS</u>			<u>370,017</u>		<u>368,988</u>
<u>TOTAL ASSETS</u>			<u><u>£424,892</u></u>		<u><u>£426,091</u></u>
Represented by:					
<u>RESTRICTED INCOME FUNDS</u>					
Organ and Keyboard Fund	7		11,895		12,432
Building Fund	7		300,000		0
<u>RESTRICTED INCOME FUNDS</u>					
General Purpose Fund	7		112,997		413,659
			<u><u>£424,892</u></u>		<u><u>£426,091</u></u>

Approved by the Council on

**Putterford - Trustee**

HIGHCLIFFE COMMUNITY ASSOCIATION CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH APRIL 2023

1. ACCOUNTING POLICIES

Basis of Preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

Incoming Resources

Donations and Subscriptions

These are included in the Statement of Financial Activities (SOFA) when;

- * the charity becomes entitled to the donation, legacy or similar income and any conditions for receipt are met;
- * the trustees are reasonably certain they will receive it; and
- * the trustees are reasonably certain that the value can be reliably measured.

Gift Aid

Incoming resources from tax claims are included on the SOFA in the same year as the income to which they relate.

Incoming Resources from Fund-Raising

These are reported net in the SOFA, as there is not a material difference between gross and net fund raising income as shown in the Statement of Fund Raising on page 7 of the accounts.

Investment and Other Income

These are included in the accounts when receivable and are net of any irrecoverable tax credits.

Expenditure and Liabilities

Expenditure including VAT is charged to Statement of Financial Activities on an accruals basis. Generally liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure.

Fixed Assets and Depreciation

Tangible fixed assets are capitalised if they can be used for more than one year, and are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets over their expected useful lives on the following basis:

Furniture and Equipment	20% straight line basis
Leasehold Improvements	Equally over the length of the lease

The charity does not have a policy of revaluation of fixed assets.

Investment Assets

Current asset investments are included in the accounts at current market value with any surplus or deficit being credited to or charged in the Statement of Financial Activities.

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items.

Leasing

Rentals paid under operating leases are charged to the SOFA on a straight line basis over the term of the lease. The lease is presently being renegotiated as explained in the Annual Report.

HIGHCLIFFE COMMUNITY ASSOCIATION CIO

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30TH APRIL 2023

2. FUNDS

There are three funds held, namely the General Purpose Fund and Designated Funds representing the Building Fund and Organ and Keyboard Section. See details of movements on the Statement of Funds Movements on page 10. There were no inter-fund loans outstanding at the balance sheet date.

3. TANGIBLE FIXED ASSETS

	<u>Unrestricted</u>	<u>Total</u>	<u>2022</u>
	<u>£</u>	<u>£</u>	
Cost:			
As at 1st May 2022	177,901	177,901	176,501
Additions	0	0	1,400
Disposals and Write offs	0	0	0
	<u>177,901</u>	<u>177,901</u>	<u>177,901</u>
Depreciation:			
As at 1st May 2022	120,798	120,798	118,691
Charge for the year	2,228	2,228	2,107
Disposals and Write offs	0	0	0
	<u>123,026</u>	<u>123,026</u>	<u>120,798</u>
Net Book Value:			
As at 30th April 2023	<u>54,875</u>	<u>54,875</u>	<u>57,103</u>
As at 1st May 2022	<u>57,103</u>	<u>57,103</u>	<u>57,810</u>

The charity had no assets at the balance sheet date classed as inalienable or historic, no intangible assets and no material fixed assets which have not been capitalised and included on the balance sheet.

4. DEBTORS, PREPAYMENTS AND ACCRUED INTEREST

(All amounts falling due within one year)

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Debtors	2,674	1,326
Prepayments and accrued income	<u>3,743</u>	<u>3,555</u>
	<u>6,417</u>	<u>4,881</u>

5. INVESTMENTS

	<u>Total</u>	<u>Listed</u>	<u>2022</u>
	<u>£</u>	<u>Investments</u>	<u>£</u>
Market Value at 1st May 2022	312,427	312,427	325,797
Investment Sold	0	0	0
Profit on Year End Revaluation	<u>-9,734</u>	<u>-9,734</u>	<u>-13,370</u>
Market Value at 30th April 2023	<u>302,693</u>	<u>302,693</u>	<u>312,427</u>

HIGHCLIFFE COMMUNITY ASSOCIATION CIO

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30TH APRIL 2023

6. CREDITORS AND ACCRUALS

(All amounts falling due within one year)

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Creditors	2,022	13,396
Accruals	5,002	3,835
Deferred Income	-	-
	<u>7,024</u>	<u>17,231</u>

7. FUNDS' MOVEMENTS

	<u>Balance at</u> <u>1.5.2022</u>	<u>Net Income</u> <u>for Year</u>	<u>Transfer</u>	<u>Balance at</u> <u>30.4.2023</u>
	<u>£</u>	<u>£</u>		<u>£</u>
General Purpose Fund (unrestricted)	413,659	(662)	-300,000	112,997
Building Fund (restricted)	0	0	300,000	300,000
Organ and Keyboard Fund (restricted)	12,432	(537)	0	11,895
<u>Total</u>	<u>426,091</u>	<u>-1,199</u>	<u>0</u>	<u>424,892</u>

8. RELATED PARTY TRANSACTIONS

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any member of the Executive Committee or to any person known to be connected with any of them.

The only trustee expenses met by the charity during the year were in respect of reimbursement of charity purchases made by the trustees and travelling expenses incurred. The charity did not meet individual expenses of the trustees during the year.

The charity has no subsidiary companies.

9. CAPITAL AND LEASE COMMITMENTS AND CONTINGENT LIABILITY

There are no capital commitments at 30th April 2023.

HIGHCLIFFE COMMUNITY ASSOCIATION CIO**DETAIL OF EXPENDITURE****FOR THE YEAR ENDED 30TH APRIL 2023**

				<u>2022</u>
				<u>£</u>
<u>DIRECT CHARITABLE EXPENDITURE</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>	
<u>Greystones House</u>				
Rent	0	0	0	0
Business Rates	0	618	618	392
Refuse Collection	0	389	389	293
Cleaning (including materials)	0	14,506	14,506	13,035
Insurance	0	5,940	5,940	2,764
General Maintenance	0	1,725	1,725	0
Garden	0	776	776	0
Electricity	0	1,731	1,731	1,938
Gas	0	6,456	6,456	2,609
Water	0	422	422	361
Fire Precautions	0	719	719	1,443
Miscellaneous	589	0	589	0
	<u>589</u>	<u>33,282</u>	<u>33,871</u>	<u>22,835</u>
<u>Other Costs</u>				
Depreciation	0	2,227	2,227	2,107
New Developments	0	0	0	0
Computer Software	0	844	844	547
Equipment Repairs and Replacements	0	1,194	1,194	38,617
	<u>0</u>	<u>4,265</u>	<u>4,265</u>	<u>41,271</u>
<u>TOTAL DIRECT CHARITABLE EXPENDITURE</u>	<u>589</u>	<u>37,547</u>	<u>38,136</u>	<u>64,106</u>
<u>ADMINISTRATIVE EXPENSES</u>				
Printing and Stationery	0	2,227	2,227	2,499
Independent Examiner's Fee	0	2,340	2,340	2,130
Postage	0	6	6	8
Section Social Activities	0	0	0	190
Advertising and Publicity	0	434	434	295
Broadband and Telephone	0	1,080	1,080	1,066
Legal and Professional Fees	0	0	0	907
Other Administration Expenses	0	630	630	777
	<u>0</u>	<u>6,717</u>	<u>6,717</u>	<u>7,872</u>
<u>TOTAL RESOURCES EXPENDED</u>	<u>589</u>	<u>44,264</u>	<u>44,853</u>	<u>71,978</u>

HIGHCLIFFE COMMUNITY ASSOCIATION CIO

STATEMENT OF FUND RAISING

FOR THE YEAR ENDED 30TH APRIL 2023

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Library	345	251
I Phone	0	31
Picture Commission	0	0
Raffles	2,590	1,461
Sundry Income	8	25
	<hr/>	<hr/>
	<u>2,943</u>	<u>1,768</u>

HIGHCLIFFE COMMUNITY ASSOCIATION CIO**SECTION SURPLUSES AND DONATIONS TO THE ASSOCIATION****FOR THE YEAR ENDED 30TH APRIL 2023**

Section	2023 £	2022 £
Art: Monday	325	230
Tuesday Morning	322	265
Tuesday Afternoon	332	317
Wednesday	247	151
Baffled by Technology	150	0
Ballroom Dancing	166	128
Bingo	771	588
Bolivia Cards	239	218
Canasta	296	331
Carpet Bowls	768	675
Catering	9,505	7,726
Chess	174	315
Chi Kung	606	490
Church Group	248	0
Circle Dancing	235	148
Country Dancing	1,128	796
Craft	453	428
Cribbage	152	56
Darts	283	225
Darts Thursday	454	482
Debating	101	96
Drama	0	267
Duplicate Bridge	3,056	1,408
Family History	15	70
Flower Arranging	231	158
French Monday	355	0
IT Forum	220	160
Ladies' Forum	251	241
Languages	0	556
Legs. Bums and Tums	361	46
Line Dancing	31	0
Literature	6	22
Machine Quilting	377	218
Mah Jong	539	340
Men's Forum	136	117
Men's Shed	83	358
Mindfulness and Relaxation	2	0
Music	0	58
Petanque Competitions	0	12
Petanque Tuesday	420	567
Petanque Wednesday	917	186
Petanque Thursday	0	436
Petanque Friday	1,451	1,322
Photography	42	0
Pilates Tuesday	98	70
Pilates Wednesday	194	150
Pilates Thursday	4	94
Play Reading	409	0
Poetry	40	0
Quilting Tuesday	446	321
Rambling and Ambling	392	472
Rockin Robins	636	499
Rubber Bridge	295	290
Rummikub	570	262
Sewing	312	285
Social Events	3,310	2,152
Table Tennis	927	1,076
Whist	439	469
Yoga Monday	244	239
Yoga Tuesday	266	224
Yoga Wednesday	270	279
NU-2U	3,517	3,078
	37,817	30,167