

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 2025

HIGHCLIFFE COMMUNITY ASSOCIATION CHARITABLE INCORPORATED
ORGANISATION

ANNUAL REPORT FOR THE YEAR ENDED 30TH APRIL 2025

The Association present their Report for the year ended 30th April 2025.

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

The Association offers a wide range of interests spread over more than 50 different groups with both weekly, fortnightly and monthly meetings and also has a very extensive library. Over the current year a number of new groups have been formed with further groups to be announced in the near future. It is a very friendly and caring Association which is open to all and is totally run by volunteers. Social events such as film nights, quiz and chips and social evenings are regularly on offer. A coffee morning with live music is held every Friday and attracts a large number of people.

The Association is based in a wonderful grade 2 listed building with sea views and is totally responsible for all aspects of its maintenance.

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 2025 the total individual membership was 1133. In addition, there were 4 Group or Affiliated members. The annual membership subscription has been maintained yet again at £10 for 2025.

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 £2,792.

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 2025 the value of those investments amounted to £335,241. 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 2025 to be £58,095. For the year to 30th April 2025 there has been a deficit of income compared with the expenditure of £14,296. The value of the Association's investments increased by £12,441.


In addition, the Association received a legacy of £627,175 which is shown as Restricted income in the Accounts.

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

<u>Name</u>	<u>Position</u>	<u>Date</u>
Pauline Pegram	Trustee	14.7.25
		

HIGHCLIFFE COMMUNITY ASSOCIATION CIO

(Registered Charity Number: 1189336)

ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2025

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 2025 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

14TH JULY 2025

HIGHCLIFFE COMMUNITY ASSOCIATION CIO

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30TH APRIL 2025

	Note	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>	<u>30/04/2024</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>INCOMING RESOURCES</u>					
<u>Donations Legacies and Similar</u>					
Donations to Association		0	4,960	4,960	3,248
Legacy		627,175	0	627,175	0
BCP Council Grant		0	0	0	0
Section surpluses		0	38,984	38,984	42,405
Annual Subscriptions		0	11,218	11,218	11,779
Subscriptions from Local Societies and Organisations		0	140	140	100
Gift Aid Recovered		0	2,792	2,792	1,520
		<u>627,175</u>	<u>58,095</u>	<u>685,270</u>	<u>59,052</u>
<u>Incoming Resources from Operating Activities</u>					
Fund Raising		<u>0</u>	<u>11,161</u>	<u>11,161</u>	<u>3,562</u>
<u>Investment Activity</u>					
Interest Receivable - Charitable Loan		0	0	0	0
- Other		0	121	121	203
Dividends (net)		0	0	0	0
		<u>0</u>	<u>121</u>	<u>121</u>	<u>203</u>
<u>Other Incoming Resources</u>					
Accommodation Lettings		0	0	0	0
Other		0	0	0	387
		<u>0</u>	<u>0</u>	<u>0</u>	<u>387</u>
<u>Total Income</u>		<u>627,175</u>	<u>69,376</u>	<u>696,551</u>	<u>63,204</u>
<u>Less Resources Expended</u>					
		<u>0</u>	<u>83,672</u>	<u>83,672</u>	<u>68,283</u>
<u>NET INCOME FOR THE YEAR</u>		<u>627,175</u>	<u>-14,296</u>	<u>612,879</u>	<u>-5,079</u>
Profit/(Loss) on Revaluation of Investments		<u>0</u>	<u>12,441</u>	<u>12,441</u>	<u>20,107</u>
<u>NET MOVEMENT OF FUNDS</u>		<u>627,175</u>	<u>-1,855</u>	<u>625,320</u>	<u>15,028</u>
Transfer of Funds		-10,190	10,190	0	0
<u>FUND BALANCES BROUGHT FORWARD</u>		<u>310,190</u>	<u>129,730</u>	<u>439,920</u>	<u>424,892</u>
<u>FUND BALANCES CARRIED FORWARD</u>		<u>£927,175</u>	<u>£138,065</u>	<u>£1,065,240</u>	<u>£439,920</u>

HIGHCLIFFE COMMUNITY ASSOCIATION CIO

BALANCE SHEET AT 30TH APRIL 2025

	<u>NOTE</u>		<u>2025</u>		<u>2024</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>TANGIBLE FIXED ASSETS</u>	3		60,040		56,964
<u>CURRENT ASSETS</u>					
Stock		730		926	
Debtors, Prepayments and Accrued Income	4	5,309		11,722	
Investments	5	335,241		322,800	
Cash at Bank					
Nat West		660,716		44,370	
Business Reserve		9,062		10,190	
Cash in Hand		368		279	
		<u>1,011,426</u>		<u>390,287</u>	
<u>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</u>					
Creditors and Accruals	6	<u>6,226</u>		<u>7,331</u>	
		<u>6,226</u>		<u>7,331</u>	
<u>NET CURRENT ASSETS</u>			<u>1,005,200</u>		<u>382,956</u>
<u>NET ASSETS</u>			<u>£1,065,240</u>		<u>£439,920</u>
Represented by:					
<u>RESTRICTED INCOME FUNDS</u>					
Restricted Funds	7		627,175		10,190
Building Fund	7		300,000		300,000
<u>UNRESTRICTED INCOME FUNDS</u>					
General Purpose Fund	7		138,065		129,730
			<u>£1,065,240</u>		<u>£439,920</u>

Approved by the Trustees on

P Pegram - Trustee

P Pegram.

HIGHCLIFFE COMMUNITY ASSOCIATION CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH APRIL 2025

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 2025

2. FUNDS

There are two funds held, namely the General Purpose Fund and Designated Funds representing the Building Fund.
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>	2024
	<u>£</u>	<u>£</u>	
Cost:			
As at 1st May 2024	182,701	182,701	177,901
Additions	6,499	6,499	4,800
Disposals and Write offs	0	0	0
	<u>189,200</u>	<u>189,200</u>	<u>182,701</u>
Depreciation:			
As at 1st May 2024	125,737	125,737	123,026
Charge for the year	3,423	3,423	2,711
Disposals and Write offs	0	0	0
	<u>129,160</u>	<u>129,160</u>	<u>125,737</u>
Net Book Value:			
As at 30th April 2025	<u>60,040</u>	<u>60,040</u>	<u>56,964</u>
As at 1st May 2024	<u>56,964</u>	<u>56,964</u>	<u>54,875</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>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Debtors	2,778	1,528
Prepayments and accrued income	<u>2,531</u>	<u>10,194</u>
	<u>5,309</u>	<u>11,722</u>

5. INVESTMENTS

	<u>Total</u>	<u>Listed</u>	2024
	<u>£</u>	<u>Investments</u>	<u>£</u>
Market Value at 1st May 2024	322,800	322,800	302,693
Investment Sold	0	0	0
Profit on Year End Revaluation	<u>12,441</u>	<u>12,441</u>	<u>20,107</u>
Market Value at 30th April 2025	<u>335,241</u>	<u>335,241</u>	<u>322,800</u>

HIGHCLIFFE COMMUNITY ASSOCIATION CIO

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30TH APRIL 2025

6. CREDITORS AND ACCRUALS

(All amounts falling due within one year)

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Creditors	1,652	1,921
Accruals	4,574	5,410
Deferred Income	-	-
	<u>6,226</u>	<u>7,331</u>

7. FUNDS' MOVEMENTS

	<u>Balance at</u> <u>1.5.2024</u>	<u>Net Income</u> <u>for Year</u>	<u>Transfer</u>	<u>Balance at</u> <u>30.4.2025</u>
	<u>£</u>	<u>£</u>		<u>£</u>
General Purpose Fund (unrestricted)	129,730	(1,855)	10,190	138,065
Building Fund (restricted)	300,000	0	0	300,000
Organ and Keyboard Fund (restricted)	10,190	627,175	-10190	627,175
<u>Total</u>	<u>439,920</u>	<u>625,320</u>	<u>0</u>	<u>1,065,240</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 2025.

HIGHCLIFFE COMMUNITY ASSOCIATION CIO**DETAIL OF EXPENDITURE****FOR THE YEAR ENDED 30TH APRIL 2025**

	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>	<u>2024</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>DIRECT CHARITABLE EXPENDITURE</u>				<u>Total</u>
<u>Greystones House</u>				
Rent	0	0	0	0
Business Rates	0	397	397	349
Refuse Collection	0	478	478	447
Cleaning and Housekeeping	0	14,001	14,001	14,754
Insurance	0	2,436	2,436	4,102
General Maintenance	0	39,540	39,540	12,113
Garden	0	1,125	1,125	1,095
Electricity	0	4,235	4,235	2,779
Gas	0	5,120	5,120	19,591
Water	0	261	261	51
Fire Precautions	0	678	678	973
Miscellaneous	0	0	0	0
	0	68,271	68,271	56,254
<u>Other Costs</u>				
Depreciation	0	3,422	3,422	2,711
New Developments	0	347	347	0
Computer Software	0	1,530	1,530	914
Friday Live Musicians	0	1,320	1,320	0
Equipment Repairs and Replacements	0	140	140	579
	0	6,759	6,759	4,204
<u>TOTAL DIRECT CHARITABLE EXPENDITURE</u>	0	75,029	75,029	60,458
<u>ADMINISTRATIVE EXPENSES</u>				
Printing and Stationery	0	2,162	2,162	3147
Independent Examiner's Fee	0	2,670	2,670	2574
Postage	0	0	0	7
Section Social Activities	0	0	0	0
Advertising and Publicity	0	109	109	396
Broadband and Telephone	0	2,265	2,265	1191
Legal and Professional Fees	0	860	860	0
Other Administration Expenses	0	577	577	510
	0	8,642	8,642	7825
<u>TOTAL RESOURCES EXPENDED</u>	0	83,672	83,672	68,283

HIGHCLIFFE COMMUNITY ASSOCIATION CIO**SECTION SURPLUSES AND DONATIONS TO THE ASSOCIATION****FOR THE YEAR ENDED 30TH APRIL 2025**

Section	2025 £	2024 £
Art: Monday	355	375
Tuesday Morning	378	322
Tuesday Afternoon	203	273
Wednesday	243	306
Baffled by Technology	0	13
Ballroom Dancing	376	382
Beetle Drive	151	0
Bingo	398	480
Bolivia Cards	463	299
Book Group	50	0
Canasta	726	531
Carpet Bowls Monday	366	842
Carpet Bowls Friday	418	0
Catering	11,661	11,323
Chess	131	306
Chi King 1st Class	107	496
Chi Kung 2nd Class	208	0
Church Group	0	1,485
Circle Dancing	250	270
Country Dancing	969	1,092
Craft	436	364
Cribbage	0	187
Crochet, Knit and Natter	216	53
Darts	301	242
Darts Thursday	434	440
Discusion	111	98
Duplicate Bridge	3,157	3,208
Flower Arranging	232	219
French Monday	132	221
Fun Chair Excerise	197	70
IT Forum	188	139
I Phone	7	18
Ladies' Forum	310	270
Legs. Bums and Tums	385	387
Line Dancing	471	582
Machine Quilting	347	368
Mah Jong	539	512
Men's Forum	100	96
Mindful Doodling	13	0
Mindfulness and Relaxation	4	8
Petanque Tuesday	361	366
Petanque Monday/Wednesday/Thursday	1,336	1,188
Petanque Friday	676	1,420
Petanque Friday AM	658	0
Photography	209	132
Picture/Card Sales/Craft re Friday Live	0	80
Pilates Tuesday	0	3
Pilates Wednesday	285	263
Play Reading	342	280
Poetry	82	65
Quilting Tuesday	407	414
Rambling and Ambling	371	371
Rockin Robins	1,058	678
Rubber Bridge	279	243
Rummikub	834	733
Needles	371	299
Scrabble	70	0
Social Events	920	2,984
Table Tennis	1,284	1,173
Whist	575	461
Yoga Monday	372	233
Yoga Tuesday	216	298
Yoga Wednesday	273	211
NU-2U	2,972	4,233
	38,984	42,405