

HEATHERSIDE COMMUNITY ASSOCIATION

England & Wales · Charity number 270851

Details

Other names	HCA
Status	Registered
Legal form	Other
Registered	1977-04-27
Register	View on the Charity Commission register

Contact

Address	Mardindale Avenue Community Centre Martindale Avenue Camberley Surrey GU15 1BB
Phone	01276 63208
Email	INFO@HEATHERSIDECOMMUNITYCENTRE.ORG.UK

Activities

Objects: (A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF HEATHERSIDE AND THE NEIGHBOURHOOD BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION. (B) TO ESTABLISH OR TO SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE.

Activities: Hiring of Halls for the benefit of the community, for sport, education, and entertainment

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** SURREY HEATH
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£81,656	£77,833	-	-
2024-03-31	£50,292	£53,864	-	-
2023-03-31	£50,182	£57,415	-	-
2022-03-31	£45,733	£40,280	-	-
2021-03-31	£24,976	£38,156	-	-

Trustees

Name	Role	Appointed
Michael Kelly	Chair	2025-05-13
Helen Marie Juneja		2023-01-31
Kerrie Curtis		2023-01-23

HEATHERSIDE COMMUNITY ASSOCIATION

England & Wales - Charity number 270851

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Heatherside Community Association

Contents of the Financial Statements
for the Year Ended 31 March 2025

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Constitution

The Association promotes the benefit of the inhabitants of Heatherside, Camberley, Surrey and the neighbourhood, and in particular, operates a Community Centre in the area in co-operation with Surrey Heath Borough Council.

The Association is governed by a written constitution first adopted on 29th April 1980, amended on 17th June 1981, 4th June 1990 and 26th January 2017. All land and buildings are held by Trustees appointed for this purpose. The Trustees are as follows:

Paul Reynolds, Michael Kelly, Kerrie Curtis, Helen Juneja, Heather Valletta.

The Association is managed by the Council. Members of the Council are appointed at the AGM. One Council member is appointed per section and constituent body and matched by appointment of individual members. One member is appointed to represent the Associate members. The Trustees may appoint two members.

Membership

Individual membership is open to anyone living in area. Constituent bodies are bodies such as Surrey Heath Borough Council and other voluntary organisations, which register as such. Section members are local groups registered with the Association's Council. All members of the council retire annually but are eligible for reappointment.

Heatherside Community Association

Report of the Trustees
for the Year Ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE

Chairman's Report 2023-2024

I would first like to thank you all for the trust which you placed in me by electing me as Chairman following the retirement of Paul Reynolds.

It's an honour to take on the role, but in doing so I would like to thank Paul for his leadership, dedications steady guidance during his tenure in a challenging and active year. His service has been greatly appreciated.

This report reflects not only the work of the past year, but also the shared commitment of a team determined to improve and sustain the Heatherside Community Centre for all those who use it and benefit from it.

Lease and Legal Progress

When I took over the position of Chairman, I inherited a long running and seemingly never-ending saga. The lack of a lease was blocking the release of much needed funding from Surrey County Council. Investigation showed that we had a solicitor working for us, whilst SHBC had both a solicitor and a lawyer working on their behalf. A couple of face-to-face meetings on my part managed to get all three groups to understand what we needed and within a short time we have the lease agreed and signed. My thanks to all those concerned and particularly Kerrie Curtis, who took time out during a stressful work period, to act as the second signature required along with me, on the legal documents.

Centre Improvements

The year has shown some excellent progress and improvements in the Centre. Applications for Grant Funding from Surrey County Council, supported by Edward Hawkins, for whose efforts we are very grateful, have raised more than £68,000.

As a result, the hall floor has been refurbished, new windows have been installed, and the stage has been re-varnished. Added to this, the roof replacement is complete, and the loft windows have been permanently closed, making the building warmer, safer, and more welcoming.

We are presently working on replacing the existing old lighting through the building plus installing a new sound system and projector in the hall which will greatly improve the acoustics and enable the hall to be used for a diversity of entertainment, which will attract new users and raise funds for the Centre.

Finances

Our financial report shows a slight loss in bookings in the part year, but with improvements in place and continued strong management from our Treasurer, Lyndsey Williams, we expect a modest profit next year. Rising running costs prompted the Committee to approve a 12% increase in hire fees, and we have agreed to phase out the affiliation discount by 5% over the next three years. These steps are necessary to maintain our financial stability without compromising on quality.

Committee Changes

In addition to my appointment as Chair, we welcome Lyndsey Williams as Treasurer and Carol Pearce as Minutes Secretary. I am looking forward to working with them.

I would also like to thank Anita and Cornell for their continued hard work through the year in maintaining the smooth operation of the Centre, and for their help and guidance to me in the last few weeks whilst I get to grips with the position of Chairman.

Thanks

Our thanks to Martin Wallman for updating our website, which has already helped to improve our visibility in the community.

In Memory

We were saddened to learn of the passing of our former Chair, Mike Robins. A £50 donation was made to a blood cancer charity, in his memory. His contribution to this Centre will not be forgotten.

Heatherside Community Association

Report of the Trustees
for the Year Ended 31 March 2025

Looking Ahead

Looking ahead, we have much to be proud of and more to accomplish. I'm looking forward to working with all of you to build on the excellent foundation that has been laid, and with your continued teamwork and support, and a shared vision, we will ensure that the Community Centre will remain a vital hub for the Heatherside Community.

Warm regards,

Mike Kelly
Chairman

Public Benefit

The Trustees have considered the guidance published by the Charity Commission regarding public benefit and the work of the charity.

FINANCIAL REVIEW

Financial position

The Association generated a profit in the year of £151. The financial position of the charity is considered satisfactory.

The current level of reserves is now approximately £30,478. Reserves of £18,000 is considered necessary to cover operational responsibilities whilst the balance will provide for future unforeseen repairs and improvements to the Community Centre.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

270851

Principal address

Heatherside Community Centre
Martindale Avenue
Heatherside
Camberley
Surrey
GU15 1BB

Trustees

Members of the council

Constituent and section members

J Sturt - Savoy Singers

H Kelly - Church

A Constantine - Pre-School

SHBC - Cllr J Skipper

SHBC - B Raikes

Individual members

L Williams - Treasurer

C Pearce - Secretary

M Kelly - Chairman

P Reynolds

D Radford

H Juneja

K Curtis

H Kelly

Heatherside Community Association

Report of the Trustees
for the Year Ended 31 March 2025

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

Independent Examiner's Report to the Trustees of
Heatherside Community Association

Independent examiner's report to the trustees of Heatherside Community Association
I report to the charity trustees on my examination of the accounts of Heatherside Community Association (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust 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 to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A M Skilton

Date:

Heatherside Community Association

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM Donations and legacies		<u>81,656</u>	<u>50,292</u>
EXPENDITURE ON Charitable activities Charitable		<u>81,505</u>	<u>53,864</u>
NET INCOME/(EXPENDITURE)		151	(3,572)
RECONCILIATION OF FUNDS Total funds brought forward		30,327	33,899
TOTAL FUNDS CARRIED FORWARD		<u><u>30,478</u></u>	<u><u>30,327</u></u>

Heatherside Community Association

Balance Sheet
31 March 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Debtors	5	105	192
Cash at bank and in hand		31,601	31,731
		<u>31,706</u>	<u>31,923</u>
CREDITORS			
Amounts falling due within one year	6	(1,228)	(1,596)
		<u>30,478</u>	<u>30,327</u>
NET CURRENT ASSETS			
		<u>30,478</u>	<u>30,327</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>30,478</u>	<u>30,327</u>
NET ASSETS			
		<u>30,478</u>	<u>30,327</u>
FUNDS			
Unrestricted funds	7	30,478	30,327
		<u>30,478</u>	<u>30,327</u>
TOTAL FUNDS			
		<u>30,478</u>	<u>30,327</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The accounts include the income and expenditure of the Association only and do not include the accounts of other related organisations, including parents and toddler group, senior citizen group and play groups which use the Association's premises.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 33% on reducing balance and 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

3.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES		Unrestricted fund £
	INCOME AND ENDOWMENTS FROM Donations and legacies		50,292 <u> </u>
	EXPENDITURE ON Charitable activities Charitable		53,864 <u> </u>
	NET INCOME/(EXPENDITURE)		(3,572)
	RECONCILIATION OF FUNDS Total funds brought forward		33,899 <u> </u>
	TOTAL FUNDS CARRIED FORWARD		30,327 <u> </u> <u> </u>
4.	TANGIBLE FIXED ASSETS		Fixtures and fittings £
	COST At 1 April 2024 and 31 March 2025		26,153 <u> </u>
	DEPRECIATION At 1 April 2024 and 31 March 2025		26,153 <u> </u>
	NET BOOK VALUE At 31 March 2025		- <u> </u> <u> </u>
	At 31 March 2024		- <u> </u> <u> </u>
5.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2025	2024
		£	£
	Other debtors	105 <u> </u> <u> </u>	192 <u> </u> <u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	<u>1,228</u>	<u>1,596</u>

7. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	30,327	151	30,478
	<u>30,327</u>	<u>151</u>	<u>30,478</u>
TOTAL FUNDS	<u>30,327</u>	<u>151</u>	<u>30,478</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	81,656	(81,505)	151
	<u>81,656</u>	<u>(81,505)</u>	<u>151</u>
TOTAL FUNDS	<u>81,656</u>	<u>(81,505)</u>	<u>151</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	33,899	(3,572)	30,327
	<u>33,899</u>	<u>(3,572)</u>	<u>30,327</u>
TOTAL FUNDS	<u>33,899</u>	<u>(3,572)</u>	<u>30,327</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,292	(53,864)	(3,572)
	<u>50,292</u>	<u>(53,864)</u>	<u>(3,572)</u>
TOTAL FUNDS	<u>50,292</u>	<u>(53,864)</u>	<u>(3,572)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	33,899	(3,421)	30,478
	<u>33,899</u>	<u>(3,421)</u>	<u>30,478</u>
TOTAL FUNDS	<u>33,899</u>	<u>(3,421)</u>	<u>30,478</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	131,948	(135,369)	(3,421)
	<u>131,948</u>	<u>(135,369)</u>	<u>(3,421)</u>
TOTAL FUNDS	<u>131,948</u>	<u>(135,369)</u>	<u>(3,421)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Heatherside Community Association

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Hall bookings	56,499	50,092
Other income	90	200
Government grants	25,067	-
	<u>81,656</u>	<u>50,292</u>
Total incoming resources	81,656	50,292
EXPENDITURE		
Charitable activities		
Wages	32,255	32,080
Insurance	1,206	1,772
Light and heat	8,969	7,228
Telephone	848	727
Postage and stationery	734	1,037
Sundries	947	684
Cleaning	3,650	2,420
Repairs and maintenance	28,622	6,020
Performing Rights Society fees	602	951
	<u>77,833</u>	<u>52,919</u>
Support costs		
Governance costs		
Independent examiner's fees	1,000	945
Legal and professional fees	2,672	-
	<u>3,672</u>	<u>945</u>
Total resources expended	81,505	53,864
Net income/(expenditure)	<u>151</u>	<u>(3,572)</u>

HEATHERSIDE COMMUNITY ASSOCIATION

England & Wales - Charity number 270851

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Heatherside Community Association

DRAFT

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for the Year Ended 31 March 2024

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DRAFT

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Constitution

The Association promotes the benefit of the inhabitants of Heatherside, Camberley, Surrey and the neighbourhood, and in particular, operates a Community Centre in the area in co-operation with Surrey Heath Borough Council.

The Association is governed by a written constitution first adopted on 29th April 1980, amended on 17th June 1981, 4th June 1990 and 26th January 2017. All land and buildings are held by Trustees appointed for this purpose. The Trustees are as follows:

Paul Reynolds, Kerrie Curtis, Helen Juneja, Heather Valletta.

The Association is managed by the Council. Members of the Council are appointed at the AGM. One Council member is appointed per section and constituent body and matched by appointment of individual members. One member is appointed to represent the Associate members. The Trustees may appoint two members.

Membership

Individual membership is open to anyone living in area. Constituent bodies are bodies such as Surrey Heath Borough Council and other voluntary organisations, which register as such. Section members are local groups registered with the Association's Council. All members of the council retire annually but are eligible for reappointment.

Report of the Trustees
for the Year Ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Chairman's Report 2022-2023

Governance and Structure

The centre operates under charitable status, overseen by a dedicated committee of trustees and volunteers. During the year, we experienced several changes in committee members, with resignations from Mike Robins (Trustee), Caroline Hibberd (Vice Chair and Trustee), and Pat Parry (Senior Citizens' Representative and Trustee). We welcomed Councillor Bob Raikes to the Committee, and Mike Kelly took on the role of Fundraising Secretary. Anita and Cornel continued to provide exceptional support in managing the centre's daily operations, with Cornel acting as the main point of contact for any communications, ensuring an audit trail.

Objectives and Activities

The charity's primary aim is to provide a well-maintained and accessible community space for the local area. We focused on improving our facilities and worked towards securing long-term stability for the centre. Our ongoing negotiations with Surrey Heath Borough Council (SHBC) resulted in securing a further 10-year lease at a peppercorn rate, ensuring the centre could continue to serve the community.

Achievements and Performance

Lease Renewal

Negotiations for the lease renewal with SHBC were challenging and continued throughout the year. We were grateful for the support of Alex Constantine, Edward Hawkins, John Skipper, and Bob Raikes during this process. Heald Nicolson were appointed as solicitors to help navigate the legal process.

Financial Overview

We transitioned our bookkeeping system to QuickBooks, providing us with real-time visibility of our financial situation. Expenses during the year included a new computer, lighting, and stage floor repairs. We anticipated that energy costs, already a significant expense, would continue to rise in 2024.

Wages and Staff Costs

The minimum wage increase of 10% impacted our wage bill, which continued to be a growing cost. We will closely monitor this to ensure the sustainability of our operations.

Plans for the Future

Looking ahead, we identified several key projects to enhance the centre's facilities:

- Hall Floor: The hall floor needs sanding and resealing, which will be a significant cost to the community centre.
- Double Doors: The double doors in the hall require replacement.
- Energy Efficiency: We aim to upgrade the building's energy efficiency by installing double glazing and LED lighting. We actively pursued grants to fund this work, which would help reduce future energy costs.

Principal Risks and Challenges

Raising wage costs remained one of the centre's principal risks, and with the increase in minimum wage, our wage bill accounts for around half of our expenses. This will continue to be a concern, so we will need to actively manage this in 2024. Additionally, we closely managed rising energy costs and maintenance expenses, ensuring the centre's financial health remained stable.

Acknowledgements

Paul expressed his gratitude to everyone who supported the centre throughout the year. Special thanks go to the Lease Negotiation committee. Alex, for managing the fence installation, and Cornel for sourcing quotations, organising meetings and hard work during the year. We also recognized the Savoy Singers' representative, who continued in their role until a replacement was appointed.

Finally, we appreciated the tremendous effort from the entire committee, particularly those involved in the lease negotiations, and our volunteers, whose dedication kept the centre running smoothly.

Public Benefit

Our work at the centre provided a valuable public benefit by maintaining a space where residents could engage in social, educational, and recreational activities. We continued to meet the needs of our local community through a wide range of services and programs.

Public Benefit

The Trustees have considered the guidance published by the Charity Commission regarding public benefit and the work of the charity.

Heatherside Community Association

Report of the Trustees
for the Year Ended 31 March 2024

FINANCIAL REVIEW

Financial position

The Association generated a deficit in the year of about £3,572. The financial position of the charity is considered satisfactory.

The current level of reserves is now approximately £30,327. Reserves of £18,000 is considered necessary to cover operational responsibilities whilst the balance will provide for future unforeseen repairs and improvements to the Community Centre.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
270851

Principal address

Heatherside Community Centre
Martindale Avenue
Heatherside
Camberley
Surrey
GU15 1BB

Trustees

Members of the council

Constituent and section members

J Sturt - Savoy Singers
H Kelly - Church
A Constantine - Pre-School
SHBC - Cllr J Skipper
SHBC - B Raikes

Individual members

P Reynolds - Chairman
L Williams - Treasurer
C Pearce - Secretary
D Radford
H Juneja
K Curtis
H Kelly
P Reynolds

DRAFT

Approved by order of the board of trustees on and signed on its behalf by:

.....

Trustee

Independent Examiner's Report to the Trustees of
Heatherside Community Association

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

I report to the charity trustees on my examination of the accounts of Heatherside Community Association (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust 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 to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A M Skilton

Date:

DRAFT

Heatherside Community Association

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM Donations and legacies		<u>50,292</u>	<u>50,182</u>
EXPENDITURE ON Charitable activities Charitable		<u>53,864</u>	<u>57,415</u>
NET INCOME/(EXPENDITURE)		(3,572)	(7,233)
RECONCILIATION OF FUNDS Total funds brought forward		<u>33,899</u>	<u>41,132</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>30,327</u></u>	<u><u>33,899</u></u>

DRAFT

Heatherside Community Association

Balance Sheet
31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
CURRENT ASSETS			
Debtors	5	192	239
Cash at bank and in hand		31,731	36,135
		<u>31,923</u>	<u>36,374</u>
CREDITORS			
Amounts falling due within one year	6	(1,596)	(2,475)
		<u>30,327</u>	<u>33,899</u>
NET CURRENT ASSETS			
		<u>30,327</u>	<u>33,899</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>30,327</u>	<u>33,899</u>
NET ASSETS			
		<u><u>30,327</u></u>	<u><u>33,899</u></u>
FUNDS			
Unrestricted funds	7	<u>30,327</u>	<u>33,899</u>
TOTAL FUNDS			
		<u><u>30,327</u></u>	<u><u>33,899</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The accounts include the income and expenditure of the Association only and do not include the accounts of other related organisations, including parents and toddler group, senior citizen group and play groups which use the Association's premises.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 33% on reducing balance and 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

3.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES		Unrestricted fund £
	INCOME AND ENDOWMENTS FROM Donations and legacies		<u>50,182</u>
	EXPENDITURE ON Charitable activities Charitable		<u>57,415</u>
	NET INCOME/(EXPENDITURE)		(7,233)
	RECONCILIATION OF FUNDS Total funds brought forward		41,132
	TOTAL FUNDS CARRIED FORWARD		<u><u>33,899</u></u>
4.	TANGIBLE FIXED ASSETS		Fixtures and fittings £
	COST At 1 April 2023 and 31 March 2024		<u>26,153</u>
	DEPRECIATION At 1 April 2023 and 31 March 2024		<u>26,153</u>
	NET BOOK VALUE At 31 March 2024		<u><u>-</u></u>
	At 31 March 2023		<u><u>-</u></u>
5.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.24	31.3.23
		£	£
	Other debtors	<u><u>192</u></u>	<u><u>239</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Other creditors	<u>1,596</u>	<u>2,475</u>

7. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At
	£	£	31.3.24
			£
Unrestricted funds			
General fund	33,899	(3,572)	30,327
TOTAL FUNDS	<u>33,899</u>	<u>(3,572)</u>	<u>30,327</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	50,292	(53,864)	(3,572)
TOTAL FUNDS	<u>50,292</u>	<u>(53,864)</u>	<u>(3,572)</u>

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At
	£	£	31.3.23
			£
Unrestricted funds			
General fund	41,132	(7,233)	33,899
TOTAL FUNDS	<u>41,132</u>	<u>(7,233)</u>	<u>33,899</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	50,182	(57,415)	(7,233)
TOTAL FUNDS	<u>50,182</u>	<u>(57,415)</u>	<u>(7,233)</u>

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	41,132	(10,805)	30,327
	<u>41,132</u>	<u>(10,805)</u>	<u>30,327</u>
TOTAL FUNDS	<u>41,132</u>	<u>(10,805)</u>	<u>30,327</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	100,474	(111,279)	(10,805)
	<u>100,474</u>	<u>(111,279)</u>	<u>(10,805)</u>
TOTAL FUNDS	<u>100,474</u>	<u>(111,279)</u>	<u>(10,805)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Heatherside Community Association

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Hall bookings	50,092	49,564
Other income	200	618
	<u>50,292</u>	<u>50,182</u>
Total incoming resources	50,292	50,182
EXPENDITURE		
Charitable activities		
Wages	32,080	31,503
Insurance	1,772	4,859
Light and heat	7,228	7,452
Telephone	727	876
Postage and stationery	1,037	1,315
Sundries	684	195
Cleaning	2,420	564
Repairs and maintenance	6,020	7,973
Performing Rights Society fees	951	1,578
	<u>52,919</u>	<u>56,315</u>
Support costs		
Governance costs		
Independent examiner's fees	945	1,100
	<u>53,864</u>	<u>57,415</u>
Total resources expended	53,864	57,415
Net expenditure	<u>(3,572)</u>	<u>(7,233)</u>

HEATHERSIDE COMMUNITY ASSOCIATION

England & Wales - Charity number 270851

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Heatherside Community Association

Contents of the Financial Statements
for the Year Ended 31 March 2023

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Constitution

The Association promotes the benefit of the inhabitants of Heatherside, Camberley, Surrey and the neighbourhood, and in particular, operates a Community Centre in the area in co-operation with Surrey Heath Borough Council.

The Association is governed by a written constitution first adopted on 29th April 1980, amended on 17th June 1981, 4th June 1990 and 26th January 2017. All land and buildings are held by Trustees appointed for this purpose. The Trustees are as follows:

Pat Parry; Mike Robbins; C Hibberd

The Association is managed by the Council. Members of the Council are appointed at the AGM. One Council member is appointed per section and constituent body and matched by appointment of individual members. One member is appointed to represent the Associate members. The Trustees may appoint two members.

Membership

Individual membership is open to anyone living in area. Constituent bodies are bodies such as Surrey Heath Borough Council and other voluntary organisations, which register as such. Section members are local groups registered with the Association's Council. All members of the council retire annually but are eligible for reappointment.

ACHIEVEMENT AND PERFORMANCE

Chairman's Report 2022-2023

Obviously we are still, to some extent, feeling the effects of Covid and Lockdowns and more recently the dramatic increases in energy costs. As I reported to the committee in 2021/2022 we were forced to draw upon our reserves for help.

Another down was our loss of David Ivison who sadly died in 2022. Many of us remember him as our County Councillor yet despite his county commitments he always managed to find time for us as he saw the centre as an important asset to the Heatherside community. He was not only a regular member of the committee but also one of our trustees and in these roles his advice and experience was invaluable. In fact a lasting legacy of his dedication to the area can be seen as you enter the building, the Defibrillator. Our condolences go to his family.

Our next down was that Pam Williams, who has worked in the office for years, decided to retire in the summer of 2022. Once again Pam, our thanks and I hope you enjoy this new phase in your life.

This year we will lose Pat Parry as she is planning to move closer to Camberley. She is staying on the committee until the summer and plans to remain one of our trustees. I won't say how many years she has been involved with the centre but suffice to say she was my predecessor and her name is on the lease signed 25 years ago. Our best wishes and thanks to Pat when you do leave Heatherside.

Finally we did experience problems with a group of youths who caused a certain amount of damage both inside and out of the building. Things did eventually settle down.

We continue to have a good relationship with SHBC through our local councillors and the recent attendance of our County Councillor Edward Hawkins. I thank you all for finding time to give us your support. An example of this was that through the persistence of Cllr. John Skipper we finally found out that we were not responsible for the rear carpark. Our councillors have also supported our requests for cash from Surrey Heath. We did secure £6,000 to fund the much needed updating of our electrical systems. This has been completed and we are now exploring radical lighting improvements. These are being delayed due to continuing leaks in the ceiling of the main hall. Surrey Heath Council is aware of this ongoing problem and we await their actions.

As I said earlier we did lose Pam Williams in the summer and luckily we were able to find an able replacement in Cornel who joined us in July. I am sure that all of you who have met her have been impressed by her friendly but professional approach. Welcome Cornel and here's to many happy years with the Community Centre.

Another new face to the committee is Caroline Hibbert. She has already taken on the role of a trustee and our dealings with Surrey Heath about our new lease due in April 2023. Her other task is to standardise hall fees. This is important as we are dependent on these as they are our only source of income. Caroline has also volunteered to be Vice Chair.

We are slowly building up our bookings seeing the return of old friends and meeting new ones. We are pleased to see that church member numbers are increasing and that their "Pop Up Coffee" mornings continue to be popular. This is a great way to develop the community sense of belonging. I would encourage all to give it their support.

As for challenges for 2023/2023. Firstly we must agree a new lease with Surrey Heath. Second, we need to complete the refurbishment of the lights once the roof leak is finally sorted out.

Next we will continue our support for the Pre School's request for fencing around the grass area in front of the main entrance to improve security for their pupils. We front onto a very busy and dangerous road but young children don't always realise that. This fence once agreed by the council will be funded by the pre-school.

We need to explore ways to try to contain our spending, cutting our carbon footprint and keeping a careful watch on our energy costs but not at the inconvenience to centre users.

I must give my thanks to Anita, Pam and lately Cornel, Lynsey and Mike for all their hard work in ensuring the smooth running and appearance of the centre. You collectively are that well-oiled friendly machine that makes the centre what it is. On behalf of us all, thank you.

Heatherside Community Association

Report of the Trustees
for the Year Ended 31 March 2023

Finally this will be my last chairperson's report as I am resigning the position and also my membership of the committee. My age and health are telling me enough is enough and to accept it. The way ahead need a new face with new ideas. I thank you all for your support and tolerance over the last few years and good luck in the future.

Public Benefit

The Trustees have considered the guidance published by the Charity Commission regarding public benefit and the work of the charity.

FINANCIAL REVIEW

Financial position

The Association generated a deficit in the year of about £7,233. The financial position of the charity is considered satisfactory.

The current level of reserves is now approximately £38,899. Reserves of £18,000 is considered necessary to cover operational responsibilities whilst the balance will provide for future unforeseen repairs and improvements to the Community Centre.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
270851

Principal address

Heatherside Community Centre
Martindale Avenue
Heatherside
Camberley
Surrey
GU15 1BB

Trustees

Members of the council

Constituent and section members

Y Tozer - Savoy Singers

Y Stokes - Church

P Parry - Senior Citizens

A Constantine - Pre-School

C Hibberd - HWRA

SHBC - Cllr J Skipper

SHBC - Cllr Graham Tapper

SHBC - Cllr Edward Hakin

Individual members

M Robins - Chairman

C Hibberd - Vice Chairman

L Williams - Treasurer

C Pearce - Secretary

D Radford

H Juneja

K Curtis

H Kelly

T Darwent

P Reynolds

Heatherside Community Association

Report of the Trustees
for the Year Ended 31 March 2023

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

Independent Examiner's Report to the Trustees of
Heatherside Community Association

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

I report to the charity trustees on my examination of the accounts of Heatherside Community Association (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust 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 to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A M Skilton

Date:

Heatherside Community Association

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM Donations and legacies		<u>50,182</u>	<u>45,733</u>
EXPENDITURE ON Charitable activities Charitable		<u>57,415</u>	<u>40,280</u>
NET INCOME/(EXPENDITURE)		(7,233)	5,453
RECONCILIATION OF FUNDS Total funds brought forward		<u>41,132</u>	<u>35,679</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>33,899</u></u>	<u><u>41,132</u></u>

Heatherside Community Association

Balance Sheet
31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
CURRENT ASSETS			
Debtors	5	239	1,538
Cash at bank and in hand		36,135	40,780
		<u>36,374</u>	<u>42,318</u>
CREDITORS			
Amounts falling due within one year	6	(2,475)	(1,186)
		<u>33,899</u>	<u>41,132</u>
NET CURRENT ASSETS			
		<u>33,899</u>	<u>41,132</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>33,899</u>	<u>41,132</u>
NET ASSETS			
		<u>33,899</u>	<u>41,132</u>
FUNDS			
Unrestricted funds	7	33,899	41,132
		<u>33,899</u>	<u>41,132</u>
TOTAL FUNDS			
		<u>33,899</u>	<u>41,132</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The accounts include the income and expenditure of the Association only and do not include the accounts of other related organisations, including parents and toddler group, senior citizen group and play groups which use the Association's premises.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 33% on reducing balance and 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

3.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES		Unrestricted fund £
	INCOME AND ENDOWMENTS FROM Donations and legacies		45,733 <u> </u>
	EXPENDITURE ON Charitable activities Charitable		40,280 <u> </u>
	NET INCOME		5,453
	RECONCILIATION OF FUNDS Total funds brought forward		35,679 <u> </u>
	TOTAL FUNDS CARRIED FORWARD		41,132 <u> </u> <u> </u>
4.	TANGIBLE FIXED ASSETS		Fixtures and fittings £
	COST At 1 April 2022 and 31 March 2023		26,153 <u> </u>
	DEPRECIATION At 1 April 2022 and 31 March 2023		26,153 <u> </u>
	NET BOOK VALUE At 31 March 2023		- <u> </u> <u> </u>
	At 31 March 2022		- <u> </u> <u> </u>
5.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		31.3.23	31.3.22
		£	£
	Other debtors	239 <u> </u> <u> </u>	1,538 <u> </u> <u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Other creditors	<u>2,475</u>	<u>1,186</u>

7. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	41,132	(7,233)	33,899
	<u>41,132</u>	<u>(7,233)</u>	<u>33,899</u>
TOTAL FUNDS	<u>41,132</u>	<u>(7,233)</u>	<u>33,899</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,182	(57,415)	(7,233)
	<u>50,182</u>	<u>(57,415)</u>	<u>(7,233)</u>
TOTAL FUNDS	<u>50,182</u>	<u>(57,415)</u>	<u>(7,233)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	35,679	5,453	41,132
	<u>35,679</u>	<u>5,453</u>	<u>41,132</u>
TOTAL FUNDS	<u>35,679</u>	<u>5,453</u>	<u>41,132</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,733	(40,280)	5,453
	<u>45,733</u>	<u>(40,280)</u>	<u>5,453</u>
TOTAL FUNDS	<u>45,733</u>	<u>(40,280)</u>	<u>5,453</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	35,679	(1,780)	33,899
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>35,679</u>	<u>(1,780)</u>	<u>33,899</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	95,915	(97,695)	(1,780)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>95,915</u>	<u>(97,695)</u>	<u>(1,780)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Heatherside Community Association

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

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Hall bookings	49,564	39,072
Other income	618	562
Government grants	-	6,099
	<u>50,182</u>	<u>45,733</u>
Total incoming resources	50,182	45,733
EXPENDITURE		
Charitable activities		
Wages	31,503	21,953
Insurance	4,859	4,226
Light and heat	7,452	7,993
Telephone	876	901
Postage and stationery	1,315	350
Sundries	195	234
Cleaning	564	388
Repairs and maintenance	7,973	2,004
Performing Rights Society fees	1,578	1,271
Depreciation of tangible fixed assets	-	60
	<u>56,315</u>	<u>39,380</u>
Support costs		
Governance costs		
Independent examiner's fees	1,100	900
	<u>57,415</u>	<u>40,280</u>
Total resources expended	57,415	40,280
Net (expenditure)/income	<u>(7,233)</u>	<u>5,453</u>

HEATHERSIDE COMMUNITY ASSOCIATION

England & Wales - Charity number 270851

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
Heatherside Community Association

Contents of the Financial Statements
for the Year Ended 31 March 2022

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Constitution

The Association promotes the benefit of the inhabitants of Heatherside, Camberley, Surrey and the neighbourhood, and in particular, operates a Community Centre in the area in co-operation with Surrey Heath Borough Council.

The Association is governed by a written constitution first adopted on 29th April 1980, amended on 17th June 1981, 4th June 1990 and 26th January 2017. All land and buildings are held by Trustees appointed for this purpose. The Trustees are as follows:

Pat Parry; Mike Robbins; C Hibberd

The Association is managed by the Council. Members of the Council are appointed at the AGM. One Council member is appointed per section and constituent body and matched by appointment of individual members. One member is appointed to represent the Associate members. The Trustees may appoint two members.

Membership

Individual membership is open to anyone living in area. Constituent bodies are bodies such as Surrey Heath Borough Council and other voluntary organisations, which register as such. Section members are local groups registered with the Association's Council. All members of the council retire annually but are eligible for reappointment.

ACHIEVEMENT AND PERFORMANCE

Chairman's Report 2020-2021

As with all centres we have been damaged by the pandemic. Despite the furlough grants for 2021-22 we have had to draw on our reserves to maintain stability.

We have managed to receive two grants of £3,000 from SHBC for the modernisation of the centre electrical power and lighting system which we hope will eventually save us capital.

The centre's lease comes up for renewal in 2023 and we are in negotiation with SHBC as to the implications for us.

We are running and are hoping that we can maintain a stable future, we have a full hiring schedule but we are still not sure if these will cover all that the future holds - hence we are working on a new hiring formula that will ease our concerns and enable us to also continue to make repairs as and when necessary.

Public Benefit

The Trustees have considered the guidance published by the Charity Commission regarding public benefit and the work of the charity.

FINANCIAL REVIEW

Financial position

The Association generated a deficit in the year of about £13,180. This was mainly due to the implications of the COVID-19 pandemic. The financial position of the charity is considered satisfactory.

The current level of reserves is now approximately £35,679. Reserves of £18,000 is considered necessary to cover operational responsibilities whilst the balance will provide for future unforeseen repairs and improvements to the Community Centre.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Heatherside Community Association

Report of the Trustees
for the Year Ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
270851

Principal address

Heatherside Community Centre
Martindale Avenue
Heatherside
Camberley
Surrey
GU15 1BB

Trustees

Members of the council

Constituent and section members

J Robins - Savoy Singers
E McGibbon - WI
H Kelly - Badminton
Y Stokes - Church
P Parry - Senior Citizens
SHBC - Cllr J Skipper
SHBC - Cllr Graham Tapper
SHBC - Cllr Edward Hakin
A Constantine - Pre-School

Individual members

M Robins - Chairman
L Williams - Treasurer
C Pearce - Secretary
D Radford
C Hibberd

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

Independent Examiner's Report to the Trustees of
Heatherside Community Association

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

I report to the charity trustees on my examination of the accounts of Heatherside Community Association (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust 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 to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A M Skilton
ACA

Date:

Heatherside Community Association

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM Donations and legacies		<u>45,733</u>	<u>24,976</u>
EXPENDITURE ON Charitable activities Charitable		40,280	38,156
NET INCOME/(EXPENDITURE)		5,453	(13,180)
RECONCILIATION OF FUNDS			
Total funds brought forward		35,679	48,859
TOTAL FUNDS CARRIED FORWARD		<u><u>41,132</u></u>	<u><u>35,679</u></u>

Heatherside Community Association

Balance Sheet
31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
FIXED ASSETS			
Tangible assets	4	-	60
CURRENT ASSETS			
Debtors	5	1,538	155
Cash at bank and in hand		40,780	37,745
		<u>42,318</u>	<u>37,900</u>
CREDITORS			
Amounts falling due within one year	6	(1,186)	(2,281)
		<u>41,132</u>	<u>35,619</u>
NET CURRENT ASSETS			
		<u>41,132</u>	<u>35,619</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		41,132	35,679
		<u>41,132</u>	<u>35,679</u>
NET ASSETS		<u>41,132</u>	<u>35,679</u>
FUNDS	7		
Unrestricted funds		41,132	35,679
TOTAL FUNDS		<u>41,132</u>	<u>35,679</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The accounts include the income and expenditure of the Association only and do not include the accounts of other related organisations, including parents and toddler group, senior citizen group and play groups which use the Association's premises.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 33% on reducing balance and 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM Donations and legacies	<u>24,976</u>
EXPENDITURE ON Charitable activities Charitable	38,156
NET INCOME/(EXPENDITURE)	(13,180)
RECONCILIATION OF FUNDS	
Total funds brought forward	48,859
TOTAL FUNDS CARRIED FORWARD	<u><u>35,679</u></u>

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST At 1 April 2021 and 31 March 2022	<u>26,153</u>
DEPRECIATION At 1 April 2021	26,093
Charge for year	<u>60</u>
At 31 March 2022	<u>26,153</u>
NET BOOK VALUE At 31 March 2022	<u>-</u>
At 31 March 2021	<u><u>60</u></u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Other debtors	<u>1,538</u>	<u>155</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other creditors	1,186	2,281
	<u> </u>	<u> </u>

7. MOVEMENT IN FUNDS

	At 1.4.21	Net	At
	£	movement	31.3.22
		in funds	£
		£	
Unrestricted funds			
General fund	35,679	5,453	41,132
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	35,679	5,453	41,132
	<u> </u>	<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	45,733	(40,280)	5,453
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	45,733	(40,280)	5,453
	<u> </u>	<u> </u>	<u> </u>

Comparatives for movement in funds

	At 1.4.20	Net	At
	£	movement	31.3.21
		in funds	£
		£	
Unrestricted funds			
General fund	48,859	(13,180)	35,679
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	48,859	(13,180)	35,679
	<u> </u>	<u> </u>	<u> </u>

Comparative net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	24,976	(38,156)	(13,180)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	24,976	(38,156)	(13,180)
	<u> </u>	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	48,859	(7,727)	41,132
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>48,859</u>	<u>(7,727)</u>	<u>41,132</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	70,709	(78,436)	(7,727)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>70,709</u>	<u>(78,436)</u>	<u>(7,727)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Heatherside Community Association

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Hall bookings	39,072	18,757
Other income	562	446
Government grants	6,099	5,773
	<u>45,733</u>	<u>24,976</u>
Total incoming resources	45,733	24,976
EXPENDITURE		
Charitable activities		
Wages	21,953	24,296
Insurance	4,226	3,858
Light and heat	7,993	5,064
Telephone	901	1,104
Postage and stationery	350	118
Sundries	234	46
Cleaning	388	384
Repairs and maintenance	2,004	2,078
Performing Rights Society fees	1,271	424
Depreciation of tangible fixed assets	60	64
	<u>39,380</u>	<u>37,436</u>
Support costs		
Governance costs		
Independent examiner's fees	900	720
	<u>40,280</u>	<u>38,156</u>
Total resources expended	40,280	38,156
Net income/(expenditure)	<u>5,453</u>	<u>(13,180)</u>