

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

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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
		<u>          </u>	<u>          </u>
TOTAL FUNDS CARRIED FORWARD		<u><u>41,132</u></u>	<u><u>35,679</u></u>

The notes form part of these financial statements

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
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>-</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><u>1,538</u></u>	<u><u>155</u></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	<u>1,186</u>	<u>2,281</u>

## 7. 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>

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>

Comparatives for movement in funds

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

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,976	(38,156)	(13,180)
	<u>24,976</u>	<u>(38,156)</u>	<u>(13,180)</u>
TOTAL FUNDS	<u>24,976</u>	<u>(38,156)</u>	<u>(13,180)</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 £
<b>INCOME AND ENDOWMENTS</b>		
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
<b>EXPENDITURE</b>		
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
Total resources expended	<u>40,280</u>	<u>38,156</u>
Net income/(expenditure)	<u>5,453</u>	<u>(13,180)</u>