

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF Highbury Area Community Association

I report on the accounts of the organisation for the year ending 31st March 2024 which are set out on the following page.

Respective responsibilities of trustees and examiner:

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply.

It is my responsibility to state, in the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of the independent examiner's report

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 I do not express an audit opinion on the view given by the accounts.

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 41 of the Act and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act 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.

Name: Michael Picton

Address: 18 Pitreavie Rd, Cosham.

Date:

9 / 2024

HIGHBURY AREA COMMUNITY ASSOCIATION

Income & Expenditure Account 1.4.2023 to 31.3.2024

Income	2023/24	2022/23
Hirings	21,944	23,169
PCC staffing grant	6,500	6,500
Donations	-	70
Men's Shed electricity	62	18
Total:	£ 28,619	£29,757

Expenditure

Staffing costs	20,730	19,151
Gas/electricity	5,954	6,931
Water	582	396
Rates	218	415
Refuse	502	407
Phone	712	578
Post/stationery	305	250
Cleaning materials	786	408
Additional cleaning	611	-
Insurance	506	456
Air conditioning	7,828	-
Miscellaneous	854*	222
Total:	£39,588	£29,214

Deficit for period: £10,969

*Miscellaneous:

Hire refunds	151
Land Registry	45
Web site maintenance	72
PRS/PPL	231
Pest control	140
Air Con service	144
Equipment purchase	71
	£854

Balance sheet at 31st March 2024

Current Assets

Bank: current account 20,506
Interest account 30,003

Cash in hand: 52.58

*Creditors: 2,461

*Debtors: 7,804

Net current assets £55,905

*Debtors:

PCC grant 5,000
O/S hire fees 2,804

*Creditors:

Utilities 608
Sundries 211
PCC wages 1,642