

Chairman's Report

It has been a tough year with regard to rental income and we are hoping that next year will not be too much worse.

The kitchen should be finished within two to three weeks. This is unacceptable, and the trustees have been very unhappy with the contractors.

The vaccination centre has now finished and clearing up should be completed by the end of next week. The outside marquee should be gone by the end of next week too. We have a good booking lined up for the Battery.

We need to look into available grants for a warm space facility and whether the kitchen can be used to help local residents.

Rental is being held down for playgroup, and other rents have been adjusted.

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH APRIL 2023
FOR
BADGER FARM AND OLIVER'S BATTERY
RESIDENTS COMMUNITY ASSOCIATION

Martin and Company
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

BADGER FARM AND OLIVER'S BATTERY
RESIDENTS COMMUNITY ASSOCIATION

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FOR THE YEAR ENDED 30TH APRIL 2023

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**BADGER FARM AND OLIVER'S BATTERY
RESIDENTS COMMUNITY ASSOCIATION**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30TH APRIL 2023**

TRUSTEES	B Laming R Skinner L Nguyen S Lever S Osborne P D Roberts (appointed 1.5.2022)
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PRINCIPAL ADDRESS	Badger Farm Community Centre Badger Farm Road Badger Farm Winchester Hampshire SO22 4BQ
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REGISTERED CHARITY NUMBER	279592
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INDEPENDENT EXAMINER	Martin and Company 25 St Thomas Street Winchester Hampshire SO23 9HJ
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BADGER FARM AND OLIVER'S BATTERY
RESIDENTS COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH APRIL 2023

The trustees present their report with the financial statements of the charity for the year ended 30th April 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 aims

The objective of the charity is to provide rooms for hire to local organisations, thereby enabling a range of activities to take place for the benefit of the local community. The charity also issues a free community news letter to local residents.

Public benefit

The Trustees confirm that they have complied with their duty in section 17 of the Charities Act 2011 and have referred to the guidance contained in the Charity Commission's general guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has seen an increase in hall bookings as the country recovers from the Covid 19 pandemic, supplemented by ongoing support in the form of government grants. Significant income has been generated from the site's utilisation as a vaccine centre, but this will likely fall in the year to April 2023 as demand decreases.

The charity raised significant funds during the year ended April 2021 in an attempt to acquire an area of green space called the Davis Kickabout. Although the purchase was unsuccessful, some funds had been retained to allow the charity to continue its activities in preventing development of the area or for general community projects. Amounts due back to donors in respect of the failed purchase were previously shown in current liabilities and have either been refunded or retained for the charity to continue its activities.

The trustees consider the Charity to have sufficient reserves to continue operating under the current circumstances for the foreseeable future.

FINANCIAL REVIEW

Financial position

At 30th April 2023 the charity had net funds of £189,797.

Reserves policy

It is the policy of the Trustees to maintain the free reserves of the charity at a level to provide sufficient funds to cover the upkeep of the building together with management, administration and support costs. The Community Association, through its Executive Committee, reviews repairs and renovations needed to the building and its facilities on an annual basis, to enable it to offer a high level of service to all hirers of 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.

Recruitment and appointment of new trustees

The Trustees of the charity are listed on the information page. New Trustees may be appointed by the existing Trustees. In appointing a new Trustee the settlor or existing Trustees will take into account the benefits of appointing a person who is able by virtue of his or her personal or professional qualifications to make a contribution to the pursuit of the objectives or management of the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

BADGER FARM AND OLIVER'S BATTERY
RESIDENTS COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH APRIL 2023

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

.....
B Laming - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BADGER FARM AND OLIVER'S BATTERY
RESIDENTS COMMUNITY ASSOCIATION

Independent examiner's report to the trustees of Badger Farm and Oliver's Battery Residents Community Association

I report to the charity trustees on my examination of the accounts of Badger Farm and Oliver's Battery Residents Community Association (the Trust) for the year ended 30th April 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.

David Barr

Martin and Company
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

Date:

BADGER FARM AND OLIVER'S BATTERY
RESIDENTS COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH APRIL 2023

		2023	2022
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		1,878	3,921
Charitable activities	3		
Charitable activities		109,111	121,715
Investment income	2	138	49
Other income		-	18,921
Total		111,127	144,606
EXPENDITURE ON			
Charitable activities	4		
Charitable activities		103,682	78,608
NET INCOME		7,445	65,998
RECONCILIATION OF FUNDS			
Total funds brought forward		182,352	116,354
TOTAL FUNDS CARRIED FORWARD		189,797	182,352

The notes form part of these financial statements

BADGER FARM AND OLIVER'S BATTERY
RESIDENTS COMMUNITY ASSOCIATION

BALANCE SHEET
30TH APRIL 2023

		2023	2022
		Unrestricted	Total
		fund	funds
		£	£
FIXED ASSETS	Notes		
Tangible assets	9	36,937	19,775
CURRENT ASSETS			
Debtors	10	15,792	34,758
Cash at bank and in hand		152,360	147,394
		168,152	182,152
CREDITORS			
Amounts falling due within one year	11	(15,292)	(19,575)
NET CURRENT ASSETS		152,860	162,577
TOTAL ASSETS LESS CURRENT LIABILITIES		189,797	182,352
NET ASSETS		189,797	182,352
FUNDS	12		
Unrestricted funds		189,797	182,352
TOTAL FUNDS		189,797	182,352

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

.....
B Laming - Trustee

The notes form part of these financial statements

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 financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended practice effective from 1st April 2005 which has since been withdrawn.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern

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.

Long leasehold	- 2% on cost
Plant and machinery	- 25% on cost
Fixtures and fittings	- 10% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

All funds held by the charity are unrestricted general funds which can be used in accordance with the charitable objectives at the discretion of the Trustees.

BADGER FARM AND OLIVER'S BATTERY
RESIDENTS COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH APRIL 2023

2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	138	49

3. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Friarsgate Doctors Surgery Activity		
Other hall bookings Charitable activities	5,507	5,310
Vaccine centre income Charitable activities	64,104	37,708
	39,500	78,697
	109,111	121,715

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Charitable activities	96,030	7,652	103,682

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	43,316	35,652
Rates and water	3,839	1,121
Insurance	3,264	3,120
Light and heat	7,269	5,881
Advertising	6,560	6,223
Cleaning & refuse disposal	6,355	5,438
Repairs & maintenance	19,151	9,984
Chat-Tea Cafe repairs	2,833	-
Depreciation	3,443	2,675
	96,030	70,094

BADGER FARM AND OLIVER'S BATTERY
RESIDENTS COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH APRIL 2023

6. SUPPORT COSTS

	Management	Finance	Governance	Totals
	£	£	costs	£
	£	£	£	£
Charitable activities	<u>5,792</u>	<u>180</u>	<u>1,680</u>	<u>7,652</u>

Support costs, included in the above, are as follows:

Management

	2023	2022
	Charitable	Total
	activities	activities
	£	£
Wages	3,163	3,053
Telephone	738	1,059
Postage and stationery	274	234
Sundries	722	1,125
Computer costs	895	1,177
	<u>5,792</u>	<u>6,648</u>

Finance

	2023	2022
	Charitable	Total
	activities	activities
	£	£
Bank charges	180	186
	<u>180</u>	<u>186</u>

Governance costs

	2023	2022
	Charitable	Total
	activities	activities
	£	£
Independent examiner's remuneration	1,680	1,680
	<u>1,680</u>	<u>1,680</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th April 2023 nor for the year ended 30th April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th April 2023 nor for the year ended 30th April 2022.

BADGER FARM AND OLIVER'S BATTERY
RESIDENTS COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH APRIL 2023

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	3,921
Charitable activities	
Charitable activities	121,715
Investment income	49
Other income	18,921
Total	<u>144,606</u>
EXPENDITURE ON	
Charitable activities	
Charitable activities	<u>78,608</u>
NET INCOME	65,998
RECONCILIATION OF FUNDS	
Total funds brought forward	116,354
TOTAL FUNDS CARRIED FORWARD	<u><u>182,352</u></u>

9. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1st May 2022	12,500	26,567	21,676	60,743
Additions	-	-	20,626	20,626
At 30th April 2023	<u>12,500</u>	<u>26,567</u>	<u>42,302</u>	<u>81,369</u>
DEPRECIATION				
At 1st May 2022	5,250	25,847	9,871	40,968
Charge for year	250	668	2,546	3,464
At 30th April 2023	<u>5,500</u>	<u>26,515</u>	<u>12,417</u>	<u>44,432</u>
NET BOOK VALUE				
At 30th April 2023	<u>7,000</u>	<u>52</u>	<u>29,885</u>	<u>36,937</u>
At 30th April 2022	<u>7,250</u>	<u>720</u>	<u>11,805</u>	<u>19,775</u>

BADGER FARM AND OLIVER'S BATTERY
RESIDENTS COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH APRIL 2023

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	14,537	32,621
Prepayments and accrued income	1,255	2,137
	<u>15,792</u>	<u>34,758</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	1,773	602
Taxation and social security	3,201	353
Other creditors	10,318	18,620
	<u>15,292</u>	<u>19,575</u>

12. MOVEMENT IN FUNDS

	At 1.5.22	Net movement in funds	At 30.4.23
	£	£	£
Unrestricted funds			
General fund	182,352	7,445	189,797
	<u>182,352</u>	<u>7,445</u>	<u>189,797</u>
TOTAL FUNDS	<u>182,352</u>	<u>7,445</u>	<u>189,797</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	111,127	(103,682)	7,445
	<u>111,127</u>	<u>(103,682)</u>	<u>7,445</u>
TOTAL FUNDS	<u>111,127</u>	<u>(103,682)</u>	<u>7,445</u>

BADGER FARM AND OLIVER'S BATTERY
RESIDENTS COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH APRIL 2023

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.21 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	116,354	65,998	182,352
TOTAL FUNDS	<u>116,354</u>	<u>65,998</u>	<u>182,352</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	144,606	(78,608)	65,998
TOTAL FUNDS	<u>144,606</u>	<u>(78,608)</u>	<u>65,998</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th April 2023.

BADGER FARM AND OLIVER'S BATTERY
RESIDENTS COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH APRIL 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Advertising contributions	1,140	700
Chat-Tea Cafe contributions	738	479
Green space protection contributions	-	2,742
	1,878	3,921
Investment income		
Deposit account interest	138	49
Charitable activities		
Friarsgate Doctors Surgery	5,507	5,310
Other hall bookings	64,104	37,708
Vaccine centre income	39,500	78,697
	109,111	121,715
Other income		
Covid Support Grants	-	18,921
Total incoming resources	111,127	144,606
EXPENDITURE		
Charitable activities		
Wages	42,720	35,150
Pension	596	502
Rates and water	3,839	1,121
Insurance	3,264	3,120
Light and heat	7,269	5,881
Advertising	6,560	6,223
Cleaning & refuse disposal	6,355	5,438
Repairs & maintenance	19,151	9,984
Chat-Tea Cafe repairs	2,833	-
Depreciation	3,443	2,675
	96,030	70,094
Support costs		
Management		
Wages	3,163	3,053
Telephone	738	1,059
Carried forward	3,901	4,112

This page does not form part of the statutory financial statements

BADGER FARM AND OLIVER'S BATTERY
RESIDENTS COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH APRIL 2023

	2023	2022
	£	£
Management		
Brought forward	3,901	4,112
Postage and stationery	274	234
Sundries	722	1,125
Computer costs	895	1,177
	5,792	6,648
 Finance		
Bank charges	180	186
 Governance costs		
Independent examiner's remuneration	1,680	1,680
 Total resources expended	103,682	78,608
 Net income	7,445	65,998

This page does not form part of the statutory financial statements

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BADGER FARM AND OLIVER'S BATTERY
RESIDENTS COMMUNITY ASSOCIATION

Independent examiner's report to the trustees of Badger Farm and Oliver's Battery
Residents Community

Association

I report to the charity trustees on my examination of the accounts of Badger Farm
and Oliver's Battery Residents

Community Association (the Trust) for the year ended 30th April 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.

David Barr

Martin and Company

25 St Thomas Street

Winchester

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SO23 9HJ