

**BADGER'S FARM AND OLIVER'S BATTERY
RESIDENTS COMMUNITY ASSOCIATION
Charity number: 279592**

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025**

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

CHARITY INFORMATION

Trustees:

B Laming (Resigned 18 November 2024)
P D Roberts (Resigned 18 November 2024)
R Hare (Resigned 26 June 2025)
J Johnston
A Harris
J Whittle (Appointed 17 March 2025)

Principal Address:

Badger Farm Community Centre
Bader Farm Road
Winchester
SO22 4BQ

Principal Bankers:

Lloyds Bank plc
25 Gresham Street
London
EC2V 7HN

Independent Examiners:

Knight Goodhead Limited
7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire
SO53 3DA

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH APRIL 2025

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

Legal and administrative information set out on page 1 forms part of this report.

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 newsletter 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

We have continued to maintain our bookings over the last year, including those from NHS which provides vital community health support, as well as many other hirers who provide for the health and well-being of our community and contribute to environmental sustainability. The nature of the Centre and its usage has continued to change since the pandemic. While we have undertaken substantial works and improvements to ensure the building continues to be fit for use by the community, the building is now 40 years old and still requires major maintenance and improvements to adapt to the current usage. These are costly and need to take place over the coming years.

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 2025 the charity had net funds of £215,425. The charity's principal source of funds is the renting and hiring of its premises.

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 1. New Trustees may be appointed by the existing Trustees. In appointing a new Trustee the 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.

Related party

During the previous year, the charity's caretaker became seriously ill and has recently died. Caretaking duties are currently being provided by Andrew Harris Electrical Services, a business owned and controlled by Andrew Harris, a trustee of the charity.

Approved by the board of trustees on 27-Nov-2025
and signed on its behalf by



Jacqueline Johnston
Trustee

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

I report to the trustees on my examination of the accounts for the year ended 30 April 2025, which are set out on pages 5 to 13.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity 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 Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 charity 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.



CJ GOODHEAD FCA
Knight Goodhead Limited
Chartered Accountants

26-Nov-2025

7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire SO53 3DA

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2025

	Notes	Restricted funds £	Unrestricted funds £	Total 2025 £	Total 2024
INCOME					
Donations and legacies		1,084	1,000	2,084	1,044
Charitable activities	3	-	105,256	105,256	103,237
Investment income		-	1,497	1,497	630
Grant income		24,980	-	24,980	-
TOTAL INCOME		26,064	107,753	133,817	104,911
EXPENDITURE					
Charitable activities	4	302	114,231	114,533	98,567
TOTAL EXPENDITURE		302	114,231	114,533	98,567
NET MOVEMENT IN FUNDS BEFORE TRANSFERS		25,762	(6,478)	19,284	6,344
TRANSFERS		(20,100)	20,100	-	-
NET MOVEMENT IN FUNDS AFTER TRANSFERS		5,662	13,622	19,284	6,344
FUNDS BALANCE AT 1 MAY 2024		-	196,141	196,141	189,797
FUND BALANCE AT 30 APRIL 2025		5,662	209,763	215,425	196,141

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

BALANCE SHEET AT 30 APRIL 2025

			2025	2024
	Notes	£	£	£
FIXED ASSETS				
Tangible fixed assets	6		47,757	33,497
CURRENT ASSETS				
Debtors	7	37,016	17,667	
Cash at bank and in hand		140,948	150,203	
		<u>177,964</u>	<u>167,870</u>	
CREDITORS: amounts falling due within one year	8	<u>(10,296)</u>	<u>(5,226)</u>	
NET CURRENT ASSETS			167,668	162,644
NET ASSETS			<u>215,425</u>	<u>196,141</u>
FUNDS				
Restricted funds			5,662	-
Unrestricted funds:			209,763	196,141
TOTAL FUNDS			<u>215,425</u>	<u>196,141</u>

Approved by the board of trustees on 26-Nov-2025
and signed on its behalf by:

B Mitchener

Brian Mitchener
Treasurer

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2025

1 ACCOUNTING POLICIES

a) Accounting convention

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)).

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis.

b) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Fundraising income is accounted for when earned.
- Donations and legacies are included in full in the Statement of Financial Activities when receivable.
- Grants, when entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

c) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

d) Fixed assets

Assets are only capitalised when purchase cost is equal to or greater than £100.

Depreciation is provided so as to write off the cost of the fixed assets, less their residual value, in equal annual instalments over the estimated useful lives of the assets at the following rates:

Plant and machinery	- 25% straight line
Fixtures and fittings	- 10% straight line
Long leasehold	- 2% straight line

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2025 (continued)

1 ACCOUNTING POLICIES (continued)

e) Fund accounting

Funds held by the charity are either:

Unrestricted general funds Funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds Funds that 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 purpose.

f) Taxation

The Charity is exempt from tax on its charitable activities.

2 LEGAL STATUS

The charity was registered with the Charity Commission in England and Wales on 14 February 1980. The charity is a public benefit entity.

3 INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds	Unrestricted funds	Total 2025	Total 2024
	£	£	£	£
Friarsgate Doctors Surgery	-	6,067	6,067	6,107
Other hall bookings	-	99,189	99,189	92,630
Vaccine centre income	-	-	-	4,500
	-	105,256	105,256	103,237

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2025 (continued)

4	CHARITABLE ACTIVITIES EXPENDITURE	Restricted funds £	Unrestricted funds £	Total 2025 £	Total 2024 £
	Direct costs of charitable activities				
	Staff costs (note 5)	-	26,730	26,730	33,237
	Rates and water	-	1,180	1,180	5,909
	Insurance	-	4,020	4,020	3,544
	Light and heat	-	11,168	11,168	11,587
	Advertising	-	8,925	8,925	6,758
	Cleaning & refuse disposal	-	24,259	24,259	11,783
	Repairs & maintenance	-	23,017	23,017	12,758
	Licences	-	476	476	476
	Bushfield campaign expenses	302	-	302	456
	Bad debts	-	(14)	(14)	90
	Depreciation	-	5,840	5,840	3,940
	Total Direct Costs	302	105,601	105,903	90,538
	Support costs				
	Management				
	Casual wages (note 5)	-	2,861	2,861	2,878
	Telephone	-	1,528	1,528	364
	Postage and stationery	-	1,135	1,135	467
	Sundries	-	303	303	543
	Computer costs	-	955	955	1,586
		-	6,782	6,782	5,838
	Finance				
	Bank charges	-	18	18	151
	Governance				
	Independent examiner's fee	-	1,830	1,830	2,040
	Total Support Costs	-	8,630	8,630	8,029
	Total Expenditure	302	114,231	114,533	98,567

£1,830 was payable for the annual independent examination (2024: £2,040).

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2025 (continued)

5	STAFF COSTS	2025	2024
		£	£
	Wages and salaries	28,957	35,506
	Pension costs	634	609
		<u>29,591</u>	<u>36,115</u>

The average number of employees during this year was 3 (2024: 3).

No employee received emoluments of more than £60,000 during this year.

Two members of key management personnel received remuneration of £28,107 during the year.

6	TANGIBLE FIXED ASSETS	Long Leasehold	Plant and machinery	Fixtures and fittings	Total
		£	£	£	£
	COST OR VALUATION				
	At beginning of year	12,500	27,067	42,302	81,869
	Additions	-	-	20,100	20,100
	Disposals	-	(21,509)	(4,114)	(25,623)
	At end of year	<u>12,500</u>	<u>5,558</u>	<u>58,288</u>	<u>76,346</u>
	DEPRECIATION				
	At beginning of year	5,750	26,666	15,956	48,372
	Charge for year	250	151	5,439	5,840
	Disposals	-	(21,509)	(4,114)	(25,623)
	At end of year	<u>6,000</u>	<u>5,308</u>	<u>17,281</u>	<u>28,589</u>
	NET BOOK VALUE				
	At end of year	<u>6,500</u>	<u>250</u>	<u>41,007</u>	<u>47,757</u>
	At beginning of year	<u>6,750</u>	<u>401</u>	<u>26,346</u>	<u>33,497</u>

7	DEBTORS	2025	2024
		£	£
	Trade debtors	6,235	9,921
	Prepayments and accrued income	28,654	5,205
	Other debtors	2,127	2,541
		<u>37,016</u>	<u>17,667</u>

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2025 (continued)

8	CREDITORS: amounts falling due within one year	2025	2024
		£	£
	Trade creditors	6,638	1,481
	Taxation and social security	316	233
	Other creditors	3,342	3,512
		<u>10,296</u>	<u>5,226</u>

9	MOVEMENT IN FUNDS	At beginning of year	Income	Expenditure	Transfers	At end of year
		£	£	£	£	£
	Restricted funds					
	Building improvements	-	24,980	-	(20,100)	4,880
	Bushfield Campaign	-	1,084	(302)	-	782
		-	26,064	(302)	(20,100)	5,662
	Unrestricted funds	196,141	107,753	(114,231)	20,100	209,763
	Total funds	<u>196,141</u>	<u>133,817</u>	<u>(114,533)</u>	<u>-</u>	<u>215,425</u>

Building improvements : This relates to grants received to install acoustic panels at the community centre. The £20,100 transferred out represents the purchase and installation of acoustic panels and associated works capitalised during the year.

Bushfield Campaign: This relates to donations received for the Save Bushfield Camp campaign, a project to stop planned development in the outskirts of Winchester.

Comparative fund movements for the year ended 30 April 2024

	At beginning of year	Income	Expenditure	Transfers	At end of year
	£	£	£	£	£
Unrestricted funds	189,797	104,911	(98,567)	-	196,141
Total funds	<u>189,797</u>	<u>104,911</u>	<u>(98,567)</u>	<u>-</u>	<u>196,141</u>

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2025 (continued)

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds	Unrestricted funds	2025 Total
	£	£	£
<i>30 April 2025</i>			
Fixed assets	-	47,757	47,757
Current assets	5,662	172,302	177,964
Current liabilities	-	(10,296)	(10,296)
	<u>5,662</u>	<u>209,763</u>	<u>215,425</u>
	Restricted funds	Unrestricted funds	2024 Total
	£	£	£
<i>30 April 2024</i>			
Fixed assets	-	33,497	33,497
Current assets	-	167,870	167,870
Current liabilities	-	(5,226)	(5,226)
	<u>-</u>	<u>196,141</u>	<u>196,141</u>

11 RELATED PARTY TRANSACTIONS

During the year, caretaking fees of £19,364 (2024: 9,643) were paid to Andrew Harris Electrical Services, a business owned and controlled by Andrew Harris (trustee).

No trustees received any remuneration during this year.

No trustees received amounts in respect of reimbursed expenses.

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2025 (continued)

12 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

	Restricted funds £	Unrestricted funds £	Total 2024 £
INCOME			
Donations and legacies	-	1,044	1,044
Charitable activities	-	103,237	103,237
Investment income	-	630	630
TOTAL INCOME	-	104,911	104,911
EXPENDITURE			
Charitable activities	-	98,567	98,567
TOTAL EXPENDITURE	-	98,567	98,567
NET MOVEMENT IN FUNDS	-	6,344	6,344
FUNDS BALANCE AT 1 MAY 2023	-	189,797	189,797
FUND BALANCE AT 30 APRIL 2024	-	196,141	196,141