

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

Birkett & Co Ltd
186b Lower Blandford Road
Broadstone
Dorset
BH18 8DP

Merley Community Association

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

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

Merley Community Association

Report of the Trustees for the Year Ended 31 March 2022

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 aims

To promote the benefit of the inhabitants of Merley and the neighbourhood, without distinction of sex or of political, religious or other opinions 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 with the object of improving the conditions of life for the said inhabitants.

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

282823

Principal address

160 Lynwood Drive
Merley
Poole
Dorset
BH21 1UU

Trustees

M Stevens Chairman
P Spedding Secretary
M Bodimeade Treasurer

Independent Examiner

Joseph Knott
FMAAT
Birkett & Co Ltd
186b Lower Blandford Road
Broadstone
Dorset
BH18 8DP

Merley Community Association

**Report of the Trustees
for the Year Ended 31 March 2022**

Approved by order of the board of trustees on 11 May 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M Stevens', with a large, sweeping flourish extending to the right.

M Stevens - Trustee

**Independent Examiner's Report to the Trustees of
Merley Community Association**

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

I report to the charity trustees on my examination of the accounts of Merley 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.



Joseph Knott
FMAAT
Birkett & Co Ltd
186b Lower Blandford Road
Broadstone
Dorset
BH18 8DP

11 May 2022

Merley Community Association

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

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		16,000	46,298
Investment income	2	28,092	7,953
Other income		62	-
Total		44,154	54,251
EXPENDITURE ON			
Other		28,467	18,914
NET INCOME		15,687	35,337
RECONCILIATION OF FUNDS			
Total funds brought forward		99,302	63,965
TOTAL FUNDS CARRIED FORWARD		114,989	99,302

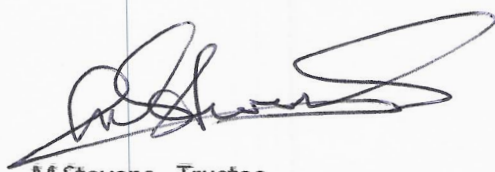
The notes form part of these financial statements

Merley Community Association

Balance Sheet 31 March 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS			
Debtors	5	1,614	1,133
Cash at bank		115,043	99,063
		<hr/>	<hr/>
		116,657	100,196
CREDITORS			
Amounts falling due within one year	6	(1,668)	(894)
		<hr/>	<hr/>
NET CURRENT ASSETS		114,989	99,302
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		114,989	99,302
		<hr/>	<hr/>
NET ASSETS		114,989	99,302
		<hr/>	<hr/>
FUNDS	7		
Unrestricted funds		114,989	99,302
		<hr/>	<hr/>
TOTAL FUNDS		114,989	99,302
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 May 2022 and were signed on its behalf by:



M Stevens - Trustee

The notes form part of these financial statements

Merley Community Association

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

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.

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.

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.

Merley Community Association

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

2. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	<u>28,092</u>	<u>7,953</u>

3. 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.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	46,298
Investment income	<u>7,953</u>
Total	54,251
EXPENDITURE ON	
Other	<u>18,914</u>
NET INCOME	35,337
RECONCILIATION OF FUNDS	
Total funds brought forward	63,965
TOTAL FUNDS CARRIED FORWARD	<u><u>99,302</u></u>

Merley Community Association

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

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Prepayments	1,614	1,133
	<u> </u>	<u> </u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	1,668	894
	<u> </u>	<u> </u>

7. MOVEMENT IN FUNDS

	At 1/4/21	Net movement in funds	At 31/3/22
	£	£	£
Unrestricted funds			
General fund	99,302	15,687	114,989
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>99,302</u>	<u>15,687</u>	<u>114,989</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	44,154	(28,467)	15,687
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>44,154</u>	<u>(28,467)</u>	<u>15,687</u>

Comparatives for movement in funds

	At 1/4/20	Net movement in funds	At 31/3/21
	£	£	£
Unrestricted funds			
General fund	63,965	35,337	99,302
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>63,965</u>	<u>35,337</u>	<u>99,302</u>

Merley Community Association

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

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,251	(18,914)	35,337
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>54,251</u>	<u>(18,914)</u>	<u>35,337</u>

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	63,965	51,024	114,989
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>63,965</u>	<u>51,024</u>	<u>114,989</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	98,405	(47,381)	51,024
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>98,405</u>	<u>(47,381)</u>	<u>51,024</u>

Merley Community Association

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

8. RELATED PARTY DISCLOSURES

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

Merley Community Association

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

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	6,798
Covid Grants	16,000	39,500
	<hr/> 16,000	<hr/> 46,298
Investment income		
Rents received	28,092	7,953
Other income		
Other Income	62	-
	<hr/> 44,154	<hr/> 54,251
Total incoming resources		
EXPENDITURE		
Other		
Insurance	2,357	2,281
Repairs & renewals	8,422	6,208
General maintenance	2,121	1,892
Subscriptions	992	180
Waste disposal	248	205
	<hr/> 14,140	<hr/> 10,766
Support costs		
Management		
Rent and rates	707	1,478
Light and heat	2,774	1,384
Post, stationery and telephone	588	666
Cleaning	9,646	4,037
	<hr/> 13,715	<hr/> 7,565
Governance costs		
Accountancy and legal fees	612	583
	<hr/> 28,467	<hr/> 18,914
Total resources expended		
Net income	<hr/> <hr/> 15,687	<hr/> <hr/> 35,337

This page does not form part of the statutory financial statements