

Merley Community

Association

Financial Statements

For year ended

31 March 2025

Report of the Trustees for the year ended 31st March 2025

The Trustees present their report with the financial statements of the charity for the year ended 31 March 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 (FRS102) (effective 1st January 2019)

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE & ADMINISTRATIVE DETAILS

Registered Charity Number

282823

Principle address: -

Merley Community Centre, Harrier Drive, Wimborne, Dorset, BH21 1XE

Trustees

Bill Burrridge (Chair)

Jeannette Pike (Secretary)

Susan Cook (Treasurer)

Debi Donovan

Jenni Poole-Anderson

Carol Bristow

Councillor Marcus Andrews

Sylvia Walpole

Pauline Way

Independent Examiner

Maria Dunford

Ledgers

133 Barrack Road

Christchurch

Dorset

BH23 2AW

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

Bill Burrridge (Chair)



MERLEY COMMUNITY ASSOCIATION
Statement of Financial activities for the year ended 31 March 2025

		2025 £	2024 £
Income & endowments	Notes		
Donations & legacies			
Investment Income (rents)	5	3,790	8,065
Other Income		51,237	45,056
		560	230
Total		<u>55,587</u>	<u>53,351</u>
Expenditure		48,799	104,143
Net Income/ (Expenditure) for Year		<u>6,788</u>	<u>(50,792)</u>
Reconciliation Of Funds – fund brought forward		27,664	78,456
Total Funds Carried Forward		<u>34,452</u>	<u>27,664</u>

MERLEY COMMUNITY ASSOCIATION

Balance Sheet as at 31 March 2025

Current Assets	Notes	2025 £	2024 £
Debtors	2	0	936
Cash at Bank and Cash in Hand		40,350	29,363
		40,350	30,299
Creditors: Amounts falling due within one year	3	(5,898)	(2,635)
Net Current Assets		34,452	27,664
Net Assets		34,452	27,664
Funds	4		
Unrestricted funds		34,452	27,664
Total Funds		34,452	27,664

The financial statements were approved by the Board of Trustees and authorised on July 2025 and were signed on its behalf by :-

Bill Burridge (Chair)



MERLEY COMMUNITY ASSOCIATION
Detailed Statement of Financial
activities for the year ended 31
March 2025

	2025	2024
Income & Endowments	£	£
Donations & legacies		
Covid Grants		
Other grants	3,790	8,065
Investment Income		
Rents received	51,237	45,056
Other Income		
Other income	560	230
Total incoming resources	55,587	37,848
Expenditure		
Other		
Ins	3,944	4,985
Repairs & Renewals	20,900	76,080
General		
Maintenance	2211	4,434
Subscriptions	1,031	1,092
Waste disposal	458	740
	28,544	87,331
Support Costs		
Management		
rent &		
rates	915	250
Light & heat	3,316	2,361
Post, stationery & telephone	1,405	415
Cleaning	14,684	13,107
	20,320	16,133
Governance Costs		
accountancy & legal fees	(65)	679
Total resources expended	48,799	104,143
Net (expenditure)/income	6,788	(50,792)

This page does not form part of the statutory financial statements

MERLEY COMMUNITY ASSOCIATION

Independent Examiners report to the Trustees

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 31st March 2025

Responsibilities and basis of report

As the charity trustees 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 the applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

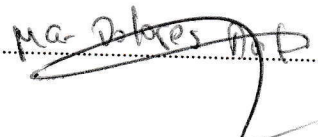
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe in any material respect.

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)

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 to enable a proper understanding of the accounts to be reached.

Signed

 19/5/25

Maria
Dunford

Ledgers

133 Barrack Road

Christchurch

Dorset
BH23
2AW

2025

Merley Community Association

Notes to the Financial Statements for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) "Accounting & Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance With the Financial Reporting Standard applicable in the UK & Republic of Ireland (FRS102) (effective 1st January 2019) , Financial Reporting Standard 102, " The Financial reporting Standard applicable In the UK and Ireland" and the Charities Act 2011. The financial statements have been prepared under The historical cost convention.

Income

All income is recognized in the Statement of Financial Activities one 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 recognized 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 heading 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 withing 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 Debtors

	2025	2024
	£	£
Trade debtors-		
Other debtors- unpaid bookings	0	796
	0	140

3 Creditors: amounts falling due within one-year

	2025	2024
	£	£
Trade creditors-		
	2044	1816
Other creditors- deposits and future bookings	3,854	820

Merley Community Association
Notes to the Financial Statements
for the year ended 31 March 2025 continued

Note 4

Movement in Funds	at 01/04/24	net movement in funds	at 31/03/25
	£	£	£
Unrestricted Funds			
General fund	27,664	6,788	34,452
Total funds	27,664	6,788	34,452

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted Funds			
General funds	55,587	48,799	6,788
Total Funds	55,587	48,799	6,788

Comparative Movement in funds

	at 01/04/23	net movement in funds	at 31/03/24
	£	£	£
Unrestricted Funds			
General fund	78,456	(50,792)	27,664
Total funds	78,456	(50,792)	27,664

Merley Community Association
Notes to the Financial Statements
for the year ended 31 March 2025 continued

Comparative movement in funds, included in the above as follows: -

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted Funds			
General funds	53,351	104,143	(50,792)
Total Funds	<u>53,351</u>	<u>104,143</u>	<u>(50,792)</u>

A current year 12 months and prior year 12 months combined position is as follows: -

	at 01/04/23 £	net movement in funds £	at 31/03/25 £
Unrestricted Funds			
General fund	78,456	(44,004)	34,452
Total funds	<u>78,456</u>	<u>(44,004)</u>	<u>34,452</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 funds	108,938	152,942	(44,004)
Total Funds	<u>108,938</u>	<u>152,942</u>	<u>(44,004)</u>

Merley Community Association
Notes to the Financial Statements
for the year ended 31 March 2025 continued

5	INVESTMENT INCOME	2024	2023
		£	£
	Rents received	<u>45,056</u>	<u>37,693</u>

Note 6 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.
 There were no trustees' expenses paid .

Merley Community Association
Notes to the Financial Statements
for the year ended 31 March 2025 continued

Note 7	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £
	Income and Endowments from	
	Donations & legacies	
	Investment Income	45,056
	Other Income	8,295
	Total	53,351
	EXPENDITURE ON	
	Other	104,143
	Net expenditure	(50,792)
	Reconciliation of funds	
	Total funds brought forward	78,456
	Total funds carried forward	27,664

Note 8 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2025

Merley Community Association
Notes to the Financial Statements
for the year ended 31 March 2025 continued