

**Charity Number: 284068**

**THE HERSTON COMMUNITY CENTRE  
TRUSTEES REPORT AND FINANCIAL STATEMENTS  
YEAR ENDED 31 OCTOBER 2021**

## THE HERSTON COMMUNITY CENTRE

### CHARITY INFORMATION

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#### Management Committee

Mr Robert William Foster  
Mrs Kim Gallagher  
Ms Alison Tilley  
Mrs Jenny Marsh

#### Corporate Trustee

Swanage and Purbeck Development Trust

#### Trustees of Swanage and Purbeck Development Trust

Mr Robert William Foster  
Mrs Kim Gallagher  
Mr Melvyn Leslie Norris  
Mr Desmond Richard Robin Sutcliffe  
Mr Robin James Sinclair Taylor  
Mr David Stephen Williams  
Mr Cliff Frank Victor Sutton (resigned 30 Sept. 2021)  
Mrs Deirdre Selwyn (appointed 21 November 2021)

#### Charity number

284068

#### Address

Herston Hall  
12 Jubilee Road  
Swanage  
Dorset  
BH19 2SF

#### Independent Examiner

Christina Moncur FCCA DChA  
Canopy Accounting  
4 Alexandra Mews  
70 Langdon Road  
Poole  
BH14 9EA

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## **THE HERSTON COMMUNITY CENTRE**

### **REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 OCTOBER 2021**

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The trustees present their report and the financial statements of the charity for the year ended 31 October 2021.

#### **Principal Activity**

The principal activity of The Herston Community Centre is to provide and maintain a village hall for the use of the inhabitants of Herston and the neighbourhood of Herston and the neighbourhood thereof without distinction of political, religious or other opinions including use for meetings, lectures and classes and for other forms of recreation and leisure time occupation with the objects of improving the conditions of life for the said inhabitants.

In all its activities the Trustees have due regard to the Charity Commission's guidance on public benefit.

#### **Activities and Future Plans**

We are providing an increasingly important role in our immediate locality and for the wider aspirations of the Trust to encourage activities and services that would most benefit the wider local community. Following a general refurbishment programme last year, bookings continue to steadily increase. As part of the Trust's "Wellbeing Swanage" project, the hall is also being developed as a Community Hub, offering a base for a Toddlers Playgroup, Youth Club, Craft Circle, and other leisure activities; also as a Community Café. Future plans involve a complete rebuild of the existing hall which, as a prefabricated structure, has a limited lifespan. Planning permission is anticipated shortly. Funding for current needs is adequate. Redevelopment of the hall will be achieved by an extensive fundraising campaign over several years.

## **THE HERSTON COMMUNITY CENTRE**

### **REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 OCTOBER 2021**

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#### **FINANCIAL REVIEW**

The Covid-19 pandemic and associated regulations continued to impact significantly on the work of the Community Centre during the first half of the year under report but, as restrictions eased it was able to work towards resumption of normal activities where circumstances allowed.

The charity continued raising money for the refurbishment fund. At the year end the unrestricted funds had increased by £17,916 to £134,130 and the refurbishment restricted fund had decreased by £1,920 to £15,005.

#### **RESERVES POLICY**

The Trust's Reserves policies are:

- a. that liquid assets should be maintained sufficient to meet three months' forward operational expenditure.
- b. capital expenditure commitments are permitted only against agreed lines of funding available for immediate drawdown.

#### **LEGAL AND ADMINISTRATION DETAILS**

The official name of the Charity is Herston Community Centre. The Charity received its charitable registration on 23 June 1982, charity number 284068.

#### **TRUSTEE**

The Corporate Trustee of the charity is Swanage and Purbeck Development Trust.

#### **Statement of Trustees' Responsibilities**

The trustee is responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales require the trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

## THE HERSTON COMMUNITY CENTRE

### REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 OCTOBER 2021

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The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed by order of the Management Committee and Trustees



D S Williams  
Hon. Treasurer  
8 August 2022

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 OCTOBER 2021**

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I report on the accounts of The Herston Community Centre (charity number 284068) for the period ended 31 October 2021, which are set out on pages 9 to 19.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

I have completed my examination. In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records
- the accounts did 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 order to enable a proper understanding of the accounts to be reached.



**Christina Moncur FCCA DChA**

**Canopy Accounting**

4 Alexandra Mews, 70 Langdon Road  
Poole, BH14 9EA

**8 August 2022**

THE HERSTON COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2021

	Unrestricted Funds £	Restricted Refurbishment Fund £	2021 Total £	Unrestricted Funds £	Restricted Refurbishment Fund £	2020 Total £
<b>Income</b>						
Donations	17,777	13,441	31,218	-	16,123	16,123
Other trading	-	-	-	360	-	360
Investment income	4	-	4	28	-	28
	17,781	13,441	31,222	388	16,123	16,511
Income from charitable activities	2,399	-	2,399	2,888	-	2,888
Other income	-	-	-	-	-	-
<b>Total income</b>	<b>20,180</b>	<b>13,441</b>	<b>33,621</b>	<b>3,276</b>	<b>16,123</b>	<b>19,399</b>
<b>Expenditure</b>						
Raising funds	-	-	-	-	-	-
Charitable Activities	2,264	15,361	17,625	1,886	250	2,136
<b>Total expenditure</b>	<b>2,264</b>	<b>15,361</b>	<b>17,625</b>	<b>1,886</b>	<b>250</b>	<b>2,136</b>
Net income/ (expenditure)	17,916	(1,920)	15,996	1,390	15,873	17,263
Transfer between funds	-	-	-	-	-	-
<b>Net movement in funds</b>	<b>17,916</b>	<b>(1,920)</b>	<b>15,996</b>	<b>1,390</b>	<b>15,873</b>	<b>17,263</b>
Balance brought forward at 1st November 2019	116,224	16,925	133,149	114,834	1,052	115,886
Balance carried forward 31st October 2020	<b>134,130</b>	<b>15,005</b>	<b>149,135</b>	<b>116,224</b>	<b>16,925</b>	<b>133,149</b>

All recognised gains and losses during the year are included in the Statement of Financial Activities.

All the activities of the charity are classed as continuing.



THE HERSTON COMMUNITY CENTRE

**BALANCE SHEET  
FOR THE YEAR ENDED 31 OCTOBER 2021**

	2021			2020		
	Unrestricted	Restricted		Unrestricted	Restricted	
	Funds	Refurbishment	Total	Funds	Refurbishment	Total
	£	Funds	£	£	Funds	£
<b>Fixed assets</b>						
Buildings	100,000	-	100,000	100,000	-	100,000
<b>Current assets</b>						
Debtors	-	-	-	-	-	-
Cash at bank	34,130	15,005	49,135	16,224	16,925	33,149
	34,130	15,005	49,135	16,224	16,925	33,149
<b>Current liabilities</b>						
Creditors: amounts falling due within one year:	-	-	-	-	-	-
<b>Net current assets</b>	34,130	15,005	49,135	16,224	16,925	33,149
<b>Net assets</b>	<b>134,130</b>	<b>15,005</b>	<b>149,135</b>	<b>116,224</b>	<b>16,925</b>	<b>133,149</b>
<b>Represented by:</b>						
Restricted Funds	-	15,005	15,005	-	16,925	16,925
Unrestricted Funds	134,130	-	134,130	116,224	-	116,224
<b>Total funds</b>	<b>134,130</b>	<b>15,005</b>	<b>149,135</b>	<b>116,224</b>	<b>16,925</b>	<b>133,149</b>

On behalf of the Board of Trustees

*D S Williams*

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D S Williams Treasurer 8 August 2022

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2021

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**1 Accounting policies**

**1.1 Basis of the preparation of accounts**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Charity Commission Statement of Recommended Practice - 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 (second edition).

The Trustees confirm that the Charity is a public benefit entity as defined by FRS 102.

At the time of approving the financial statements and after considering the ongoing COVID-19 pandemic, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

**1.2 Fund accounting**

**1.2.1 Unrestricted Funds**

These funds can be used for any of the charity's purposes.

**1.2.2 Restricted Refurbishment Funds**

These funds have been given to the Trust for a particular purpose to be used in accordance with the wishes of the donor.

**1.3 Depreciation**

The policy of the Corporate Trustee is that assets are capitalised that cost over £1,000 and have an ongoing value in use to the charity.

The value of the property Herston Village Hall is extended for balance sheet purposes at £100,000 on the basis that under the Charity Commission Scheme document dated 23 June 1982 its purpose is solely for the purpose of provision and maintenance of a village hall for Herston and its inhabitants.

Other assets are fully depreciated.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2021

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**1.4 Income**

Donations, gifts, legacies and similar incoming resources are accounted for when receivable, which is when the Charity becomes entitled to the resource. Deferred income represents accounts received for future periods and is released to incoming resources in the period for which it is received. Gift Aid reclaimable on donations to the Charity is included with the amounts received. Investment income, represented by bank interest is credited to the Statement of Financial Activities on a receivable basis.

**1.5 Expenditure**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for the expenditure. The direct costs have been allocated as described below. The indirect costs have been allocated as described in note 6.

Charitable activities: comprise of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs: costs incurred in the governance of the Trust and associated constitutional and statutory requirements. These costs are allocated to charitable activities.

Irrecoverable VAT is charged to the Statement of Financial Activities as incurred.

**1.6 Financial Instruments**

The charity has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised initially in the accounts at transaction price, including any transaction costs. At the end of each accounting period, basic financial instruments are recognised at amortised cost. For debt instruments this is calculated using the effective interest rate method.

**1.7 Critical estimate and judgements and key sources of estimation uncertainty**

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.