

HILLBOURNE AND DISTRICT COMMUNITY ASSOCIATION

England & Wales · Charity number 301163

Details

Other names HADCA

Status Registered

Legal form Other

Registered 1972-02-07

Register [View on the Charity Commission register](#)

Contact

Address 69 Cavan Crescent
Poole
BH17 7EY

Phone 01202601280

Email Hadca.poole@outlook.com

Activities

Objects: COMMUNITY ASSOCIATION

Activities: Old age pensions dancing.....line dancing...skittles...pool....lunch club...bingo

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** PART OF THE BOROUGH OF POOLE
- Poole

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£24,860	£40,833	-	-
2023-12-31	£29,347	£32,319	-	-
2022-12-31	£30,052	£27,296	-	-
2021-12-31	£25,273	£17,181	-	-
2020-12-31	£21,963	£25,409	-	-

Trustees

Name	Role	Appointed
Ryan Holden	Chair	2024-10-24
Callum Ketchley		2026-02-09
Daniel Scott		2026-02-09
Katherine Kerley		2024-10-24
Ross Goode		2024-10-24
Victoria Scott		2024-10-24
mICHElLE chissell		2026-02-09

HILLBOURNE AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 301163

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Hillbourne And District Community
Association**

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

**Hillbourne And District Community
Association**

**Contents of the Financial Statements
for the Year Ended 31 December 2023**

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**Hillbourne And District Community
Association**

**Report of the Trustees
for the Year Ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 object of the charity is the establishment of a community centre, whereby the local community can meet and use any services and can participate in activities which will encourage and promote community spirit and awareness. The charity will not discriminate against anyone in the area of benefit regardless of sex, sexual orientation, race, political or religious beliefs or other opinions. The common effort is to advance education and to provide facilities in the interests of social welfare for recreational and leisure-time occupation with the objective of improving the conditions of life for the said inhabitants.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The club continues to provide services and activities that provide support and enhance the lives of the local community. The charity has provided dance activities and social clubs.

Fundraising activities

The following fundraising activities occurred in the year: provision of dance activities, club meetings, hire of hall for activities such as dancing and rental received for the social club.

FINANCIAL REVIEW

Reserves policy

Whilst the year ended in 2023 with a reserve value of £142,211, it must be noted that the liquid 'free' reserves for future objectives are far lower. The majority of this fund value is made up of fixed assets with a net book value totalling £110,372. Of this, £108,749 relates to the un-depreciated spend on leasehold improvements over many decades. It has been the historical accounting policy to not depreciate this asset though there is no real carrying value to this and is certainly not a liquid fund available to spend on the on-going charitable objectives, but a reflection of the historical investment in the premises at which the activities are carried out.

For the purpose of 'available' funds, these are made up of the current assets (debtors, prepaid expenses and a bank balance of £34,629 as of 31 December 2023) less current liabilities (suppliers owed and accrued expenses). This value comes to £31,839, being the liquid un-restricted funds on hand.

These two elements of the accounts have been amalgamated together under a single 'un-restricted' fund heading in the Balance Sheet simply for ease of reading the accounts and there being no specific purpose or requirement to state differently.

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 board of trustees are elected at an Annual General Meeting and this consists of all the existing charity members and anyone from the local community who lives in the area of benefit. The members are put forward at the AGM and are determined by simple majority votes cast by all the individuals present, with each individual having one vote. In the event of an equality of votes, the Chair may exercise a second vote as a casting vote. Once this vote has been exercised the member is automatically appointed as a trustee.

Organisational structure

The board of trustees meets regularly as a management committee. This management committee discusses the activities of the charity in terms of finance, theology, premises and staffing. Staff of the charity have delegated authority to carry out day to day work within policies agreed by the management committee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

301163

**Hillbourne And District Community
Association**

**Report of the Trustees
for the Year Ended 31 December 2023**

Principal address

69 Cavan Crescent
Waterloo Estate
POOLE
Dorset
BH17 7EY

Trustees

Maria Louise Cutler Store Colleague (resigned 11.1.24)
Jennifer Anne Scott Retired (resigned 1.1.23)
Judy Butt (resigned 1.1.23)
Peter Ketchley (resigned 1.1.23)
Leslie Burden (resigned 1.1.23)
Michelle Chissell (appointed 13.9.23)
Susan Butler (appointed 13.9.23)
Victoria Scott (appointed 5.4.24)
Jordan Debbage (appointed 13.9.23)
Katherine Mitchell (appointed 5.4.24)
Shauna Harris (appointed 13.9.23) (resigned 30.3.24)
Ben May (appointed 14.9.23) (resigned 30.3.24)
Sandra Harris (appointed 13.9.23) (resigned 30.3.24)

Independent Examiner

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

Approved by order of the board of trustees on 5 July 2024 and signed on its behalf by:

Susan Butler - Trustee

**Independent Examiner's Report to the Trustees of
Hillbourne And District Community
Association**

Independent examiner's report to the trustees of Hillbourne And District Community Association

I report to the charity trustees on my examination of the accounts of Hillbourne And District Community Association (the Trust) for the year ended 31 December 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.

Joseph Knott

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

5 July 2024

**Hillbourne And District Community
Association**

**Statement of Financial Activities
for the Year Ended 31 December 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	-	20
Charitable activities	4		
Charitable activities		29,314	30,029
Investment income	3	33	3
Total		<u>29,347</u>	<u>30,052</u>
 EXPENDITURE ON			
Charitable activities			
Cost of generating funds		32,032	26,958
Other		287	338
Total		<u>32,319</u>	<u>27,296</u>
 NET INCOME/(EXPENDITURE)		(2,972)	2,756
 RECONCILIATION OF FUNDS			
Total funds brought forward		145,183	142,427
 TOTAL FUNDS CARRIED FORWARD		<u><u>142,211</u></u>	<u><u>145,183</u></u>

The notes form part of these financial statements

**Hillbourne And District Community
Association**

**Balance Sheet
31 December 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	7	110,372	110,659
CURRENT ASSETS			
Debtors	8	1,851	169
Cash at bank and in hand		32,778	37,182
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
		34,629	37,351
CREDITORS			
Amounts falling due within one year	9	(2,790)	(2,827)
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
NET CURRENT ASSETS		31,839	34,524
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
TOTAL ASSETS LESS CURRENT LIABILITIES		142,211	145,183
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
NET ASSETS		142,211	145,183
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
FUNDS	10		
Unrestricted funds		142,211	145,183
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
TOTAL FUNDS		142,211	145,183
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>

The financial statements were approved by the Board of Trustees and authorised for issue on 5 July 2024 and were signed on its behalf by:

Susan Butler - Trustee

**Hillbourne And District Community
Association**

**Notes to the Financial Statements
for the Year Ended 31 December 2023**

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

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.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Appeals and donations	-	20
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	33	3
	<u> </u>	<u> </u>

**Hillbourne And District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

4. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Membership	Charitable activities	2,170	2,090
Social club rental	Charitable activities	10,800	10,800
Hall hire - events	Charitable activities	15,844	17,139
Property improvement funding	Charitable activities	500	-
		<u>29,314</u>	<u>30,029</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	20
Charitable activities	
Charitable activities	30,029
Investment income	3
Total	<u>30,052</u>
EXPENDITURE ON	
Charitable activities	
Cost of generating funds	26,958
Other	338
Total	<u>27,296</u>
NET INCOME	2,756
RECONCILIATION OF FUNDS	
Total funds brought forward	142,427
TOTAL FUNDS CARRIED FORWARD	<u>145,183</u>

**Hillbourne And District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

7. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 January 2023 and 31 December 2023	108,749	62,825	171,574
DEPRECIATION			
At 1 January 2023	-	60,915	60,915
Charge for year	-	287	287
At 31 December 2023	-	61,202	61,202
NET BOOK VALUE			
At 31 December 2023	108,749	1,623	110,372
At 31 December 2022	108,749	1,910	110,659

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	1,800	-
Prepayments	51	169
	<u>1,851</u>	<u>169</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	-	1,632
Other creditors	2,790	1,195
	<u>2,790</u>	<u>2,827</u>

10. MOVEMENT IN FUNDS

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	145,183	(2,972)	142,211
TOTAL FUNDS	<u>145,183</u>	<u>(2,972)</u>	<u>142,211</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	29,347	(32,319)	(2,972)
TOTAL FUNDS	<u>29,347</u>	<u>(32,319)</u>	<u>(2,972)</u>

**Hillbourne And District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	142,427	2,756	145,183
TOTAL FUNDS	<u>142,427</u>	<u>2,756</u>	<u>145,183</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,052	(27,296)	2,756
TOTAL FUNDS	<u>30,052</u>	<u>(27,296)</u>	<u>2,756</u>

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

	At 1/1/22 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	142,427	(216)	142,211
TOTAL FUNDS	<u>142,427</u>	<u>(216)</u>	<u>142,211</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	59,399	(59,615)	(216)
TOTAL FUNDS	<u>59,399</u>	<u>(59,615)</u>	<u>(216)</u>

**Hillbourne And District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

**Hillbourne And District Community
Association**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Appeals and donations	-	20
Investment income		
Deposit account interest	33	3
Charitable activities		
Membership	2,170	2,090
Social club rental	10,800	10,800
Hall hire - events	15,844	17,139
Property improvement funding	500	-
	29,314	30,029
Total incoming resources	29,347	30,052
EXPENDITURE		
Other		
Fixtures and fittings	287	338
Support costs		
Management		
Rates and water	1,887	3,400
Insurance	2,399	2,506
Light and heat	19,179	13,723
Telephone	511	1,095
Postage and stationery	333	76
Repairs and maintenance	2,990	725
Subscriptions	606	658
Cleaning	2,915	3,766
	30,820	25,949
Finance		
Bank charges	8	9
Governance costs		
Accountancy fees - bookkeeping	223	100
Independent examiner's fees	945	900
Rent	1	-
Data protection fee	35	-
	1,204	1,000
Total resources expended	32,319	27,296
Net (expenditure)/income	(2,972)	2,756

This page does not form part of the statutory financial statements

HILLBOURNE AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 301163

Accounts

**REGISTERED CHARITY
NUMBER: 301163**

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 December 2022 for
Hillbourne And District
Community Association**

**Hillbourne And District
Community**

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

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Hillbourne And District Community

Report of the Trustees for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 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

The object of the charity is the establishment of a community centre, whereby the local community can meet and use any services and can participate in activities which will encourage and promote community spirit and awareness. The charity will not discriminate against anyone in the area of benefit regardless of sex, sexual orientation, race, political or religious beliefs or other opinions. The common effort is to advance education and to provide facilities in the interests of social welfare for recreational and leisure-time occupation with the objective of improving the conditions of life for the said inhabitants.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity continues to provide services and activities that provide support and enhance the lives of the local community. The charity has provided (a brief summary of what the centre has provided between Jan and Dec 22 such as any activities of its own, number of hirers and hires over the year?)

FINANCIAL REVIEW

Reserves policy

Whilst the year ended in 2022 with a reserve value of £145,183, it must be noted that the liquid 'free' reserves for future objectives are far lower. The majority of this fund value is made up of fixed assets with a net book value totalling £110,659. Of this, £108,749 relates to the un-depreciated spend on leasehold improvements over many decades. It has been the historical accounting policy to not depreciate this asset though there is no real carrying value to this and is certainly not a liquid fund available to spend on the ongoing charitable objectives, but a reflection of the historical investment in the premises at which the activities are carried out.

For the purpose of 'available' funds, these are made up of the current assets (debtors, prepaid expenses and a bank balance of £37,182 as of 31 December 2022) less current liabilities (suppliers owed and accrued expenses). This value comes to £34,524, being the liquid un-restricted funds on hand.

As the charity is responsible for all repairs and maintenance on the building the trustees have set aside £15,000 as a designated fund for long term repairs on the building and maintenance over the next 5 years. Therefore the free reserves are £19,525 which represents about 8.5 months of annual expenditure and is within the reserves target set by the charity of holding between 6 and 9 months to cover any periods of lower income and the costs of an orderly closure.

These two elements of the accounts have been amalgamated together under a single 'un-

**Hillbourne And District
Community**

restricted' fund heading in the Balance Sheet simply for ease of reading the accounts and there being no specific purpose or requirement to state differently.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution and constitutes an unincorporated charity.

DRAFT

Hillbourne And District Community

Report of the Trustees for the Year Ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The board of trustees are elected at an Annual General Meeting and this consists of all the existing charity members and members from the local community who lives in the area of benefit. The members are put forward at the AGM and are determined by simple majority votes cast by all the individuals present, with each individual having one vote. In the event of an equality of votes, the Chair may exercise a second vote as a casting vote. Once this vote has been exercised the member is automatically appointed as a trustee.

Organisational structure

The board of trustees meets regularly as a management committee. This management committee discusses the activities of the charity in terms of finance, premises and staffing. In planning activities for the year the trustees kept in mind the Charity Commission's guidance on public benefit at their meetings. Volunteers of the charity have delegated authority to carry out day to day work within policies agreed by the management committee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

301163

Principal

address 69
Cavan Crescent
Waterloo
Estate POOLE
Dorset
BH17
7EY

Trustees

Ms Maria Louise Cutler Store Colleague
Mr Stephen Philip Utley Church Pastor (resigned XXXX)
Ms Jennifer Anne Scott Retired (resigned XXXX)
Mr Peter Ketchley (appointed 28.4.22)
Mr Leslie Burden (appointed 28.4.22, died xxxx)
Ms Michelle Chissell (appointed 28.4.22)
Ms Shauna Harris (appointed 3.4.2023)

Independent Examiner

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

**Hillbourne And District
Community**

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

Approved by order of the board of trustees on XXXX 2023 and signed on its behalf by:

Ms Maria Louise Cutler - Trustee

DRAFT

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

**Independent examiner's report to the trustees of Hillbourne And District
Community Association**

I report to the charity trustees on my examination of the accounts of Hillbourne And District Community Association (the Trust) for the year ended 31 December 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

27 January 2023

**Hillbourne And District
Community**

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

	Note s	2022 Unrestrict ed fund £	2021 Tota l fund s £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	20	13,960
Charitable activities	4		
Charitable activities		30,029	11,313
Investment income	3	3	-
Total		<u>30,052</u>	<u>25,273</u>
 EXPENDITURE ON			
Charitable activities			
Charitable activities		26,958	16,784
Other		338	397
Total		<u>27,296</u>	<u>17,181</u>
 NET INCOME		 2,756	 8,092
 RECONCILIATION OF FUNDS			
Total funds brought forward		142,427	134,335
 TOTAL FUNDS CARRIED FORWARD		 <u>145,183</u>	 <u>142,427</u>

The notes form part of these financial

**Hillbourne And District
Community**

**Balance Sheet
31 December
2022**

	Note	2022 Unrestrict ed fund £	202 1 Tota l fund s £
FIXED ASSETS	s		
Tangible assets	7	110,659	110,997
CURRENT ASSETS			
Debtors	8	169	1,319
Cash at bank and in hand		37,182	32,064
		<u>37,351</u>	<u>33,383</u>
CREDITORS			
Amounts falling due within one year	9	(2,827)	(1,953)
		<u>34,524</u>	<u>31,430</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		145,183	142,427
NET ASSETS		<u><u>145,183</u></u>	<u><u>142,427</u></u>

The notes form part of these financial

**Hillbourne And District
Community**

**Balance Sheet -
continued 31
December 2022**

FUNDS	10		
Unrestricted funds		145,18 <u>3</u>	142,42 <u>7</u>
TOTAL FUNDS		<u>145,18</u> <u>3</u>	<u>142,42</u> <u>7</u>

The financial statements were approved by the Board of Trustees and authorised for issue on **XXXXX** 2023 and were signed on its behalf by:

Ms Maria Louise Cutler - Trustee

XXXXX - Trustee

The notes form part of these financial

**Hillbourne And District
Community**

**Notes to the Financial
Statements for the Year
Ended 31 December 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

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.

**Hillbourne And District
Community**

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

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Appeals and donations	20	460
Grants	-	13,500
	20	13,960

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Other grants	2	13,500
	-	13,500

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	3	-
	3	-

4. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Membership	Charitable activities	2,090	10
Social club rental	Charitable activities	10,800	4,650
Hall hire - events	Charitable activities	17,139	6,653
		30,029	11,313

**Hillbourne And District
Community**

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

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**6. COMPARATIVES FOR THE STATEMENT OF
FINANCIAL ACTIVITIES**

	Unrestrict ed fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	13,960
Charitable activities	
Charitable activities	11,313
Total	<u>25,273</u>
EXPENDITURE ON	
Charitable activities	16,784
Other	397
Total	<u>17,181</u>
NET INCOME	8,092
RECONCILIATION OF FUNDS	
Total funds brought forward	134,335
TOTAL FUNDS CARRIED FORWARD	<u><u>142,427</u></u>

**Hillbourne And District
Community**

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

7. TANGIBLE FIXED ASSETS

	Long leaseho ld £	Fixture s and fitting s £	Totals £
COST			
At 1 January 2022 and 31 December 2022	108,749	62,825	171,574
DEPRECIATION			
At 1 January 2022	-	60,577	60,577
Charge for year	-	338	338
At 31 December 2022	-	60,915	60,915
NET BOOK VALUE			
At 31 December 2022	108,749	1,910	110,659
At 31 December 2021	108,749	2,248	110,997

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	-	1,120
Prepayments	169	199
	169	1,319

**Hillbourne And District
Community**

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

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN
ONE YEAR**

	2022	2021
	£	£
Trade creditors	1,632	348
Other creditors	1,195	1,605
	<u>2,827</u>	<u>1,953</u>

10. MOVEMENT IN FUNDS

	At 1/1/22	Net movemen t in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	142,427	2,756	145,183
	<u>142,427</u>	<u>2,756</u>	<u>145,183</u>
TOTAL FUNDS			
	<u>142,427</u>	<u>2,756</u>	<u>145,183</u>

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

	Incomi ng resourc es	Resourc es expend ed	Moveme nt in funds £
	£	£	
Unrestricted funds			
General fund	30,052	(27,296)	2,756
	<u>30,052</u>	<u>(27,296)</u>	<u>2,756</u>
TOTAL FUNDS			
	<u>30,052</u>	<u>(27,296)</u>	<u>2,756</u>

**Hillbourne And District
Community**

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

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/21 £	Net moveme nt in funds £	At 31/12/ 21 £
Unrestricted funds			
General fund	134,335	8,092	142,427
TOTAL FUNDS	<u>134,335</u>	<u>8,092</u>	<u>142,427</u>

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

	Incoming resources £	Resourc es expend ed £	Moveme nt in funds £
Unrestricted funds			
General fund	25,273	(17,181)	8,092
TOTAL FUNDS	<u>25,273</u>	<u>(17,181)</u>	<u>8,092</u>

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

	At 1/1/21 £	Net moveme nt in funds £	At 31/12/ 22 £
Unrestricted funds			
General fund	134,335	10,848	145,183
TOTAL FUNDS	<u>134,335</u>	<u>10,848</u>	<u>145,183</u>

**Hillbourne And District
Community**

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

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resourc es expend ed £	Moveme nt in funds £
Unrestricted funds			
General fund	55,325	(44,477)	10,848
TOTAL FUNDS	<u>55,325</u>	<u>(44,477)</u>	<u>10,848</u>

11. RELATED PARTY DISCLOSURES

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

**Hillbourne And District
Community**

**Detailed Statement of
Financial Activities**

	202 2 £	202 1 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Appeals and donations	20	460
Grants	-	13,500
	20	13,960
Investment income		
Deposit account interest	3	-
Charitable activities		
Membership	2,090	10
Social club rental	10,800	4,650
Hall hire - events	17,139	6,653
	30,029	11,313
Total incoming resources	30,052	25,273
EXPENDITURE		
Other		
Fixtures and fittings	338	397
Support costs		
Management		
Rates and water	3,400	3,234
Insurance	2,506	2,453
Light and heat	13,723	4,608
Telephone	1,095	1,028
Postage and stationery	76	39
Repairs and maintenance	725	2,377
Subscriptions	658	55
Cleaning	3,766	2,050
	25,94	15,84

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**Hillbourne And District
Community**

**Detailed Statement of
Financial Activities**

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**Hillbourne And District
Community**

**Detailed Statement of
Financial Activities**

	2022 £	2021 £
Management Finance		
Bank charges	9	-
Governance costs		
Accountancy fees - bookkeeping	100	100
Independent examiner's fees	900	840
	<u>1,000</u>	<u>940</u>
Total resources expended	27,296	17,181
Net income	<u>2,756</u>	<u>8,092</u>

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HILLBOURNE AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 301163

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
Hillbourne District Community
Association

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

**Hillbourne District Community
Association**

**Contents of the Financial Statements
for the Year Ended 31 December 2021**

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Balance Sheet	4
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Detailed Statement of Financial Activities	11 to 12

**Hillbourne District Community
Association**

**Report of the Trustees
for the Year Ended 31 December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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).

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

301163

Principal address

69 Cavan Crescent
Waterloo Estate
POOLE
Dorset
BH17 7EY

Trustees

Ms Maria Louise Cutler Store Colleague
Mr Stephen Philip Utley Church Pastor
Ms Jennifer Anne Scott Retired

Independent Examiner

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

Approved by order of the board of trustees on 25 January 2022 and signed on its behalf by:

Ms Maria Louise Cutler - Trustee

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

Independent examiner's report to the trustees of Hillbourne District Community Association

I report to the charity trustees on my examination of the accounts of Hillbourne District Community Association (the Trust) for the year ended 31 December 2021.

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

25 January 2022

**Hillbourne District Community
Association**

**Statement of Financial Activities
for the Year Ended 31 December 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		13,970	11,917
Other trading activities	2	11,303	12,630
Investment income	3	-	3
Total		25,273	24,550
 EXPENDITURE ON			
Raising funds		-	15,585
Other		17,181	-
Total		17,181	15,585
 NET INCOME		8,092	8,965
 RECONCILIATION OF FUNDS			
Total funds brought forward		134,335	125,370
 TOTAL FUNDS CARRIED FORWARD		142,427	134,335

The notes form part of these financial statements

**Hillbourne District Community
Association**

**Balance Sheet
31 December 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	6	110,997	111,394
CURRENT ASSETS			
Debtors	7	1,319	1,888
Cash at bank and in hand		32,064	22,916
		33,383	24,804
CREDITORS			
Amounts falling due within one year	8	(1,953)	(1,863)
		31,430	22,941
NET CURRENT ASSETS			
		142,427	134,335
TOTAL ASSETS LESS CURRENT LIABILITIES			
		142,427	134,335
NET ASSETS			
		142,427	134,335
FUNDS			
Unrestricted funds	9	142,427	134,335
TOTAL FUNDS			
		142,427	134,335

The financial statements were approved by the Board of Trustees and authorised for issue on 25 January 2022 and were signed on its behalf by:

Ms Maria Louise Cutler - Trustee



Mr Stephen Philip Utley - Trustee

The notes form part of these financial statements

**Hillbourne District Community
Association**

**Notes to the Financial Statements
for the Year Ended 31 December 2021**

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

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.

**Hillbourne District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Hall hire - events	6,653	630
Dancing	-	3,600
Social club rental	4,650	8,400
	<u>11,303</u>	<u>12,630</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	-	3
	<u>-</u>	<u>3</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	11,917
Other trading activities	12,630
Investment income	3
Total	<u>24,550</u>
 EXPENDITURE ON	
Raising funds	15,585
NET INCOME	<u>8,965</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	<u>125,370</u>

**Hillbourne District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

TOTAL FUNDS CARRIED FORWARD

134,335

6. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 January 2021 and 31 December 2021	<u>108,749</u>	<u>62,825</u>	<u>171,574</u>
DEPRECIATION			
At 1 January 2021	-	60,180	60,180
Charge for year	-	397	397
At 31 December 2021	<u>-</u>	<u>60,577</u>	<u>60,577</u>
NET BOOK VALUE			
At 31 December 2021	<u>108,749</u>	<u>2,248</u>	<u>110,997</u>
At 31 December 2020	<u>108,749</u>	<u>2,645</u>	<u>111,394</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	1,120	1,500
Prepayments	199	388
	<u>1,319</u>	<u>1,888</u>

**Hillbourne District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	348	-
Other creditors	1,605	1,863
	<u>1,953</u>	<u>1,863</u>

9. MOVEMENT IN FUNDS

	At 1/1/21	Net movement in funds	At 31/12/21
	£	£	£
Unrestricted funds			
General fund	134,335	8,092	142,427
	<u>134,335</u>	<u>8,092</u>	<u>142,427</u>
TOTAL FUNDS	<u>134,335</u>	<u>8,092</u>	<u>142,427</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	25,273	(17,181)	8,092
	<u>25,273</u>	<u>(17,181)</u>	<u>8,092</u>
TOTAL FUNDS	<u>25,273</u>	<u>(17,181)</u>	<u>8,092</u>

Comparatives for movement in funds

	At 1/1/20	Net movement in funds	At 31/12/20
	£	£	£
Unrestricted funds			
General fund	125,370	8,965	134,335
	<u>125,370</u>	<u>8,965</u>	<u>134,335</u>
TOTAL FUNDS	<u>125,370</u>	<u>8,965</u>	<u>134,335</u>

**Hillbourne District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

9. 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	24,550	(15,585)	8,965
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>24,550</u>	<u>(15,585)</u>	<u>8,965</u>

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

	At 1/1/20 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	125,370	17,057	142,427
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>125,370</u>	<u>17,057</u>	<u>142,427</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	49,823	(32,766)	17,057
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>49,823</u>	<u>(32,766)</u>	<u>17,057</u>

**Hillbourne District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

**Hillbourne District Community
Association**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Appeals and donations	460	717
Grants	13,500	10,000
Subscriptions	10	1,200
	13,970	11,917
Other trading activities		
Hall hire - events	6,653	630
Dancing	-	3,600
Social club rental	4,650	8,400
	11,303	12,630
Investment income		
Deposit account interest	-	3
	-	3
Total incoming resources	25,273	24,550
EXPENDITURE		
Support costs		
Management		
Rates and water	3,234	1,787
Insurance	2,453	2,609
Light and heat	4,608	5,278
Telephone	1,028	1,005
Postage and stationery	39	-
Alarm maintenance	-	273
Repairs and maintenance	2,377	1,314
Subscriptions	55	274
Cleaning	2,050	1,500
	15,844	14,040
Finance		
Fixtures and fittings	397	467

This page does not form part of the statutory financial statements

**Hillbourne District Community
Association**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	2021	2020
	£	£
Finance		
Governance costs		
Accountancy fees - bookkeeping	100	150
Independent examiner's fees	840	928
	<hr/>	<hr/>
	940	1,078
	<hr/>	<hr/>
Total resources expended	17,181	15,585
	<hr/>	<hr/>
Net income	8,092	8,965
	<hr/> <hr/>	<hr/> <hr/>

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