

**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**

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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.

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# **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

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

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

The notes form part of these financial

**Hillbourne And District  
Community**

**Balance Sheet -  
continued 31  
December 2022**

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

# **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
	<u>20</u>	<u>13,960</u>

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

	2022	2021
	£	£
Other grants	2	13,500
	<u>-</u>	<u>0</u>

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	3	-
	<u>3</u>	<u>-</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

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

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

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

**7. TANGIBLE FIXED ASSETS**

	Long leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2022 and 31 December 2022	108,749	62,825	171,574
<b>DEPRECIATION</b>			
At 1 January 2022	-	60,577	60,577
Charge for year	-	338	338
At 31 December 2022	-	60,915	60,915
<b>NET BOOK VALUE</b>			
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 movement in funds £	At 31/12/22 £
<b>Unrestricted funds</b>			
General fund	142,427	2,756	145,183
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	30,052	(27,296)	2,756
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	134,335	8,092	142,427
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	25,273	(17,181)	8,092
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	134,335	10,848	145,183
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	55,325	(44,477)	10,848
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Appeals and donations	20	460
Grants	-	13,500
	<hr/>	<hr/>
	20	13,960
<b>Investment income</b>		
Deposit account interest	3	-
<b>Charitable activities</b>		
Membership	2,090	10
Social club rental	10,800	4,650
Hall hire - events	17,139	6,653
	<hr/>	<hr/>
	30,029	11,313
<b>Total incoming resources</b>	<hr/>	<hr/>
	30,052	25,273
<b>EXPENDITURE</b>		
<b>Other</b>		
Fixtures and fittings	338	397
<b>Support costs</b>		
<b>Management</b>		
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
	<hr/>	<hr/>
	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 £
<b>Managem ent Finance</b>		
Bank charges	9	-
<b>Governance costs</b>		
Accountancy fees - bookkeeping	100	100
Independent examiner's fees	900	840
	<hr/> 1,000	<hr/> 940
Total resources expended	27,29 <hr/> 6	17,18 <hr/> 1
<b>Net income</b>	<hr/> <hr/> 2,756	<hr/> <hr/> 8,092

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