

**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**

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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>142,211</u>	<u>145,183</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
		<u>34,629</u>	<u>37,351</u>
CREDITORS			
Amounts falling due within one year	9	(2,790)	(2,827)
NET CURRENT ASSETS		<u>31,839</u>	<u>34,524</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		142,211	145,183
NET ASSETS		<u>142,211</u>	<u>145,183</u>
FUNDS	10		
Unrestricted funds		142,211	145,183
TOTAL FUNDS		<u>142,211</u>	<u>145,183</u>

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 £
Membership	Activity	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
	1,851	169

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	-	1,632
Other creditors	2,790	1,195
	2,790	2,827

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	145,183	(2,972)	142,211

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	29,347	(32,319)	(2,972)

**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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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)
	<hr/>	<hr/>	<hr/>
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	-
	<u>29,314</u>	<u>30,029</u>
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
	<u>30,820</u>	<u>25,949</u>
Finance		
Bank charges	8	9
Governance costs		
Accountancy fees - bookkeeping	223	100
Independent examiner's fees	945	900
Rent	1	-
Data protection fee	35	-
	<u>1,204</u>	<u>1,000</u>
Total resources expended	<u>32,319</u>	<u>27,296</u>
Net (expenditure)/income	<u>(2,972)</u>	<u>2,756</u>

This page does not form part of the statutory financial statements