

# BRIDGEMARY ROWNER AND WOODCOT COMMUNITY ASSOCIATION

England & Wales · Charity number 900276

## Details

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**Other names** BRWCA

**Status** Registered

**Legal form** Other

**Registered** 1989-12-21

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

## Contact

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**Address** Wych Lane  
Gosport  
Hampshire  
PO13 0JN

**Phone** 01329 513543

**Website** [brwca.com](http://brwca.com)

## Activities

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**Objects:** A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF BRIDGEMARY, ROWNER AND WOODCOT AND THE NEIGHBOURHOOD WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING WITH THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS; B) TO ESTABLISH OR TO SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE, OR TO CO-OPERATE WITH ANY LOCAL AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE ASSOCIATION AND ITS CONSTITUENT BODIES IN FURTHERANCE OF THE ABOVE OBJECTS.

**Activities:** To provide inhabitants of the local area with facilities in the interests of social welfare for recreation and leisure time, with the object of improving the conditions of life of said inhabitants. To maintain and manage the Community Centre, co-operating with the local authority.

## Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Economic/community Development/employment
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** BRIDGEMARY ROWNER AND WOODCOT AND THE NEIGHBOURHOOD
- Hampshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£59,907	£52,592	-	-
2024-03-31	£52,800	£54,908	-	-
2023-03-31	£38,419	£41,591	-	-
2022-03-31	£34,416	£31,298	-	-
2021-03-31	£38,711	£31,554	-	-

## Trustees

Name	Role	Appointed
Alan Bound	Chair	2023-10-20
Bernice Pottle		2023-10-28
Brian Long		2023-07-20
Carl Cartwright		2024-07-11
Rachael Hart		2023-06-15
Samantha Piper		2024-04-18
Valerie Paice		2023-10-20

**BRIDGEMARY ROWNER AND WOODCOT COMMUNITY ASSOCIATION**

England & Wales - Charity number 900276

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# Accounts

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**BRIDGEMARY ROWNER & WOODCOT  
COMMUNITY ASSOCIATION**

**TRUSTEES' ANNUAL REPORT  
RECEIPTS & PAYMENTS ACCOUNT  
STATEMENT OF ASSETS AND LIABILITIES**

**31 MARCH 2025**

Charity Registration No. 900276

# **BRIDGEMARY ROWNER & WOODCOT COMMUNITY ASSOCIATION**

## **TRUSTEES' ANNUAL REPORT**

**Year Ended 31 March 2025**

### **SECTION A - REFERENCE AND ADMINISTRATION DETAILS**

#### **The Charity:**

Registered Name: Bridgemary, Rowner & Woodcot Community Association

Registered Charity no. 900276

Registered Address: Wych Lane, Bridgemary, Gosport, Hampshire PO13 0JN

#### **Chairty Trustees:**

The Trustees who served during the year ended 31 March 2025 were:

Mr A Bound (Chair)

Mrs B Pottle (Secretary)

Ms R Hart (Treasurer)

Mr B Long (Vice Chair)

Mrs D Healy

Mrs V Price

Mrs J Algar

Ms S Piper

Ms K Regan

Mr C Cartwright

### **SECTION B - STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Legal Status:** Unincorporated Association

#### **Constitution:**

Bridgemary, Rowner & Woodcot Community Association (the Association) is a registered charity formed under a trust deed dated 9 May 1989 and is governed by a General Committee (the Committee), the members of which are managing trustees within the meaning of the Charities Act 2011.

The Committee meets approximately 10 times per year. Trustees are elected by a simple majority at a quorate general meeting. Trustees may be co-opted by the Committee to fill a casual vacancy. Routine operating decisions are taken by simple majority of a quorate Committee. Major

operating and constitutional decisions are taken by a requisite majority of members in general meeting.

### **Risk management policy**

The Board has reviewed the major risks to which it considers the Association is exposed and has ensured that adequate systems have been established to mitigate those risks.

### **Policies for furtherance of objectives**

It is the policy of the Association to provide facilities for welfare organisations, further education classes and social and leisure activities for the benefit of the inhabitants of Bridgemary, Rowner & Woodcott. The facilities include the hire of the hall for private meetings or functions at very competitive prices.

There have been no significant changes in policies since the last annual report.

### **Powers**

The Association is permitted by its constitution to engage in any lawful activity as shall further its charitable objectives and may invest money not immediately required for its objectives in such investments, securities, or property as it thinks fit.

### **Related Organisation**

#### **5 Brewers Limited**

5 Brewers Limited (the trading company) is employed by the Association to manage the bar and other trading activities conducted on the Association's premises.

Charges for transactions between the Charity and trading company are made at amounts that, in the opinion of the Committee, equate to a fair market value. The trading company donates its corporation tax adjusted profits to the Association under Gift Aid arrangements as a covenant each year (see Section E). The Association is shareholder of the trading company.

## **SECTION C - OBJECTIVES AND ACTIVITIES**

### **Objectives**

The objectives of the Association are to encourage and provide facilities for promoting social welfare and recreation for the inhabitants of Bridgemary, Rowner and Woodcot and the surrounding neighbourhood. In the furtherance of those objectives the Association is required to maintain and manage a community centre in co-operation with the local statutory authorities.

### **Activities**

The BRWCA has continued to provide facilities for the benefits of members of the local community.

Several groups hire the hall on a weekly or monthly basis - Southern Spurs line dancing, Ladybird Club, Headway, Young At Heart keep fit, Tea & Toast Dementia group, Stageskool dance and the Women's Institute. The Association also has darts and pool teams which play in the local leagues.

## **SECTION D - ACHIEVEMENTS AND PERFORMANCE**

A full programme of entertainment was scheduled including singers, summer family fun day, Burns Night, quizzes, kids' Christmas party and panto, and New Year celebrations. An Easter Egg hunt was held for the children and trips to Goodwood Races and Twickenham also took place during the summer.

The hall is also available for private functions such as birthday, christening and wedding parties, and the Association supports local charities (including The Repair Café, 6<sup>th</sup> Gosport Air Scouts & Rowans Shining Light) with subsidised hall hire fees.

The receipt of a substantial covenant received from 5 Brewers Ltd (see below) enabled the repair of the roof £2,800 as well as ongoing repairs and general maintenance.

The Association appreciates the hard work of members and staff of the trading company, who give their time to organise the above events on behalf of the approximately 220 members, as of March 2025.

## **SECTION E - FINANCIAL REVIEW**

### **Reserves policy**

The Association's policy is to hold sufficient reserves to enable it to withstand a financial setback or take advantage of an opportunity.

### **Financial position**

The Trustees are satisfied with the financial position of the Association and that the assets are sufficient to meet its current commitments. Electricity costs have been £1,525 per month, however a new contract was negotiated with a new provider in December 2024 which is currently averaging at approximately £700 per month. The Association charges an amount to the trading company for rent and utilities.

The Association was pleased to receive a covenant of £15,000 in September 2024 from 5 Brewers Limited, being the tax adjusted profit made during the limited trading period of this year.

**SECTION F - DECLARATION**

**The Trustees declare that they have approved the trustees' report above:**

**Signed on behalf of Trustees:**

..... Chair - A Bound (Mr)

..... Treasurer - R Hart (Ms)

**BRIDGEMARY ROWNER & WOODCOT COMMUNITY ASSOCIATION**

**STATEMENT OF ASSETS AND LIABILITIES**

**As of 31 March 2025**

Tangible fixed assets:	<u>Note</u>	<b>£</b>
Furniture and equipment		9,477
Less: provision for depreciation		—
Fixed Asset Investment	1	
<b>Total</b>		
Current Assets		
Sales Ledger		44
Prepayments		512
Cash at bank and in hand		17,981
Current Liabilities		
Accrual	642	
<b>EXCESS OF ASSETS OVER (LIABILITIES)</b>		<b>27,380</b>

NOTES

1. Fixed asset investment

This represents a 100% interest in the ordinary share capital of 5 Brewers Limited, the Association's trading company.

2. Trustees' remuneration

Neither the trustees nor anyone connected with them received any remuneration in connection with their services as trustees of the Charity.

3. Trustees' expenses

No trustees or anyone connected with them received reimbursement for their expenses incurred in carrying out Trustee activities.

4. Corporation tax

The charity is registered with the Charity Commissioners, and as such is exempted by HM Revenue and Customs from liability to corporation tax on its operating surpluses and investment income while it pursues its charitable objectives.

Approved by the Board of Trustees on 26 September 2025 and signed on its behalf

..... Chair - A Bound (Mr)

..... Treasurer - R Hart (Ms)

Bridgemary, Rowner & Woodcot Community Association

Charity Number: 900276

**Bridgemary, Rowner & Woodcot Community  
Association  
Annual Accounts  
For The Year Ending 31<sup>st</sup> March 2025**

**ACCOUNTANTS REPORT**

We have prepared these accounts, without audit, from the records and information supplied

J. Humphry Associates Ltd

28 August 2025

**Independent Examiner's Report to the Trustees of Bridgemary, Rowner &  
Woodcot Community Association**

*I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024.*

**Responsibilities and basis of report**

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

*I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.*

**Independent examiner's statement**

*Charities with gross income exceeding £25,000 must be examined by a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.*

*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 charity 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 to this report in order to enable a proper understanding of the accounts to be reached.*



James Piper FMAAT ATT FIAB

J Humphry Associates Ltd  
11a The Green  
Stubbington  
PO14 2JG  
Dated 28 August 2025

## Financial Statements

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2025	Total 2024
		£	£	£	£	£
<b>Income Resources</b>						
Hire, Rent and Members	1.1	24,089			24,089	23,122
Donations and Covenant	1.2	15,020			15,020	19,368
Grants and Sundry	1.3	20,798			20,798	10,310
<b>Total Incoming Resources</b>		<b>59,907</b>			<b>59,907</b>	<b>52,800</b>
<b>Resources expended</b>						
Building and Office costs	2.1	31,284			31,284	44,731
Events	2.2	19,998			19,998	9,550
Sundry	2.3	1,310			1,310	627
<b>Total resources expended</b>		<b>52,593</b>			<b>52,593</b>	<b>54,908</b>
Net incoming/(outgoing resources before transfers)		<b>7,314</b>			<b>7,314</b>	<b>(2,108)</b>
Transfers between funds in/(Out)						
Net movements in funds		7,314			7,314	(2,108)
Total funds brought forward		10,588			10,558	12,697
<b>Total funds carried forward</b>		<b>17,902</b>			<b>17,902</b>	<b>10,558</b>

## Balance Sheet

	Notes	2025	2024
		£	£
<b>Fixed Assets</b>			
Tangible	3.1	9,477	9,128
Investments	3.2	1	1
Total Fixed Assets		9,478	9,129
<b>Current Assets</b>			
Sales Ledger	4.1	44	957
Prepayments	4.2	519	532
Bank		17,646	9,310
Cash		336	390
<b>Current Liabilities</b>			
Accruals	5.1	642	600
<b>Total Current Assets</b>		<b>27,380</b>	<b>19,717</b>
<b>Liabilities</b>			
Creditors: more than one year		-	-
<b>Total Net Assets and Liabilities</b>		<b>27,380</b>	<b>19,717</b>
<b>Represented by</b>			
<b>General Fund:</b>			
Unrestricted Funds		17,902	10,589
Designated Funds		-	-
Restricted Funds		-	-
<b>Total Fund</b>		<b>17,902</b>	<b>10,589</b>
<b>Fixed Asset Restatement Account</b>	6.1	9,477	9,128
<b>Investment Account</b>	6.2	1	1
<b>Closing Balance</b>		<b>27,380</b>	<b>19,717,</b>

The Financial Statements were approved by the BR&WA by:

Name: .....

Date: .....

## **Notes to the Financial Statements**

### **Accounting policies**

#### **Basis of financial statements**

The financial statements have been prepared under in accordance with 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 (FRS 102) (as updated through Update Bulletin 1 published on 2 February 2016 and bulletin 2 published 5 October 2018), the financial reporting standard applicable in UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK generally accepted practice (UK GAAP).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets, and liabilities for which the BR&WA is responsible in law. They do not include the accounts of any connected entity that have their filing requirements.

The accounts have been prepared in GBP, which is the functional currency for the charity and rounded to the nearest whole £.

#### **Fund accounting**

Unrestricted funds are general funds which can be used for the charity's ordinary purposes.

Designated funds are general funds set aside by the BR&WC for use in the future. Project funds are designated for particular projects for administration purposes only.

Restricted funds represent (a) income from trusts of endowments which may be expended only on those restricted objects provided in the terms of the trust of bequest, and (b) donations or grants received for a specific object or invited by the charity for a specific object. The funds may only be spent on the specific object for which they were given. Any balance remaining unspent at the year-end must be carried forward as a balance on that fund.

#### **Incoming resources**

Income is recognised on an accrual basis allowing for timing differences that may occur in the provision of normal charitable activity, trading, and governance.

#### **Resources expended**

Resources expended are calculated on an accrual basis allowing for timing differences that may occur in the provision of normal charitable activity, trading, and governance.

**1. Incoming Resources**

	Unrestricted	Designated	Restricted	Total 2025	Total 2024
	£	£	£	£	£
<b><u>1.1 Hire, Rent and Members</u></b>					
Hire Charges	17,783			17,783	15,192
Rent	3,615			3,615	3,000
Membership Fees	2,691			2,691	4,930
Total hire, rent, members	<b>24,089</b>			<b>24,089</b>	<b>23,122</b>
<b><u>1.2 Donations and Covenant</u></b>					
Donations	20			20	1,368
Covenant	15,000			15,000	18,000
Total donation and covenant	<b>15,020</b>			<b>15,020</b>	<b>19,368</b>
<b><u>1.3 Grants and Sundry</u></b>					
Grants	3,000			3,000	5,000
Sundry	17,798			17,798	5,310
Total Grant and sundy	<b>20,798</b>			<b>20,798</b>	<b>10,310</b>
Total Income resources	<b>59,907</b>			<b>59,907</b>	<b>52,800</b>

**2. Resources Expended**

	Unrestricted	Designated	Restricted	Total 2025	Total 2024
	£	£	£	£	£
<b><u>2.1 Building and Office Costs</u></b>					
Rates	770			770	180
Light and Heat	14,000			14,000	14,856
Computer	1,312			1,312	-
Rent	2,632			2,682	2,828
Gaming Licence	50			50	50
Liquor Licence	180			180	-
Tv Licence	168			168	159
PRS	-			-	849
Repair and Maintenance	5,046			5,046	15,138
Other Premises Cost	3,548			3,548	2,137
Insurance	3,044			3,044	3,545
Printing, Postage and Stationery	185			185	469
Capital Purchases	349			349	4,520
Total building and office costs	<b>31,284</b>			<b>31,284</b>	<b>44,731</b>
<b><u>2.2 Events</u></b>					
Entertainment	14,658			14,658	8,911

Gifts and Prizes	5,340	5,340	640
Total Events costs	<b>19,998</b>	<b>19,998</b>	<b>9,550</b>

**2.3 Sundry**

Sundry	138	138	77
Donations	500	500	-
Accountancy Fees	672	672	550
Total Sundry	<b>1,310</b>	<b>1,310</b>	<b>627</b>

**3.1 Fixed Assets**

New fixed assets that were purchased in the year are as follows:

- Cooker - £349

No Depreciation was charged in the year.

**3.2 Investments**

This relates to the investment in the related organisation 5 Brewers Limited who conducts trading activities on the association's premises

**4.1 Sales Ledger**

At year end the following was outstanding to BR&WC:

- £44

**4.2 Prepayments**

At the year-end prepayments were made up of the following:

- Rent £519

**5.1 Accruals:**

This related to the following:

- £642 – Accountancy fee accrual

**6.1 Fixed Asset Restatement Account**

Fixed assets have been restated as they have previously been written off in the year in which they were purchased

**6.2 Investment Account**

This is related to the share ownership of 5 Brewer Limited being restated in the accounts.

*Simplified Accounts:*

	YE 31 March 25		YE 31 March 24	
	£	£	£	£
<i>Income</i>				
<i>Grants</i>		3,000		5,000
<i>Hall Hire</i>		17,783		15,192
<i>Members</i>		2,691		4,930
<i>Rent</i>		3,615		3,000
<i>Covenant</i>		15,000		18,000
<i>Sundry</i>		17,798		6,678
<i>Total Income</i>		<u>59,907</u>		<u>52,800</u>
<i>Expenditure</i>				
<i>Rent</i>	2,632		2,828	
<i>Rates</i>	770		180	
<i>Light and Heat</i>	14,000		14,856	
<i>Donations</i>	500		-	
<i>Gaming Licence</i>	50		50	
<i>Liquor Licence</i>	180		-	
<i>Tv Licence</i>	168		159	
<i>PRS</i>	-		849	
<i>Repair and Maintenance</i>	5,046		15,138	
<i>Capital Purchases</i>	349		4,520	
<i>Insurance</i>	3,044		3,545	
<i>Accountants</i>	672		550	
<i>Entertainment</i>	14,658		8,911	
<i>Gifts, Prizes and Donations</i>	5,340		640	
<i>Printing, Postage and Stationery</i>	185		469	
<i>Sundry</i>	138		77	
<i>Computer Costs</i>	1,312		168	
<i>Other Premises Costs</i>	3,548		1,969	
		<u>52,592</u>		<u>54,908</u>
<i>Surplus/(deficit) for the year</i>		<u>7,314</u>		<u>(2,108)</u>

**BRIDGEMARY ROWNER & WOODCOT  
COMMUNITY ASSOCIATION**

**TRUSTEES' ANNUAL REPORT  
RECEIPTS & PAYMENTS ACCOUNT  
STATEMENT OF ASSETS AND LIABILITIES**

**31 MARCH 2025**

Charity Registration No. 900276

# **BRIDGEMARY ROWNER & WOODCOT COMMUNITY ASSOCIATION**

## **TRUSTEES' ANNUAL REPORT**

**Year Ended 31 March 2025**

### **SECTION A - REFERENCE AND ADMINISTRATION DETAILS**

#### **The Charity:**

Registered Name: Bridgemary, Rowner & Woodcot Community Association

Registered Charity no. 900276

Registered Address: Wych Lane, Bridgemary, Gosport, Hampshire PO13 0JN

#### **Chairty Trustees:**

The Trustees who served during the year ended 31 March 2025 were:

Mr A Bound (Chair)

Mrs B Pottle (Secretary)

Ms R Hart (Treasurer)

Mr B Long (Vice Chair)

Mrs D Healy

Mrs V Price

Mrs J Algar

Ms S Piper

Ms K Regan

Mr C Cartwright

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**Legal Status:** Unincorporated Association

#### **Constitution:**

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### **Policies for furtherance of objectives**

It is the policy of the Association to provide facilities for welfare organisations, further education classes and social and leisure activities for the benefit of the inhabitants of Bridgemary, Rowner & Woodcott. The facilities include the hire of the hall for private meetings or functions at very competitive prices.

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### **Objectives**

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## **SECTION E - FINANCIAL REVIEW**

### **Reserves policy**

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### **Financial position**

The Trustees are satisfied with the financial position of the Association and that the assets are sufficient to meet its current commitments. Electricity costs have been £1,525 per month, however a new contract was negotiated with a new provider in December 2024 which is currently averaging at approximately £700 per month. The Association charges an amount to the trading company for rent and utilities.

The Association was pleased to receive a covenant of £15,000 in September 2024 from 5 Brewers Limited, being the tax adjusted profit made during the limited trading period of this year.

**SECTION F - DECLARATION**

**The Trustees declare that they have approved the trustees' report above:**

**Signed on behalf of Trustees:**

..... Chair - A Bound (Mr)

..... Treasurer - R Hart (Ms)

**BRIDGEMARY ROWNER & WOODCOT COMMUNITY ASSOCIATION**

**STATEMENT OF ASSETS AND LIABILITIES**

**As of 31 March 2025**

Tangible fixed assets:	<u>Note</u>	<b>£</b>
Furniture and equipment		9,477
Less: provision for depreciation		—
Fixed Asset Investment	1	
<b>Total</b>		
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Accrual	642	
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Approved by the Board of Trustees on 26 September 2025 and signed on its behalf

..... Chair - A Bound (Mr)

..... Treasurer - R Hart (Ms)

**BRIDGEMARY ROWNER AND WOODCOT COMMUNITY ASSOCIATION**

England & Wales - Charity number 900276

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# Accounts

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**Bridgemary, Rowner & Woodcot Community  
Association  
Annual Accounts  
For The Year Ending 31<sup>st</sup> March 2024**

**ACCOUNTANTS REPORT**

We have prepared these accounts, without audit, from the records and information supplied

J. Humphry Associates Ltd

9 September 2024

## **Independent Examiner's Report to the Trustees of Bridgemary, Rowner & Woodcot Community Association**

*I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024.*

### **Responsibilities and basis of report**

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

*I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.*

### **Independent examiner's statement**

*Charities with gross income exceeding £25,000 must be examined by a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.*

*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 charity 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 to this report in order to enable a proper understanding of the accounts to be reached.*



James Piper FMAAT ATT FIAB

J Humphry Associates Ltd  
11a The Green  
Stubbington  
PO14 2JG  
Dated 09 September 2024

## Financial Statements

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
<b>Income Resources</b>		£	£	£	£	£
Hire, Rent and Members	1.1	23,122			23,122	20,542
Donations and Covenant	1.2	19,368			19,368	13,552
Grants and Sundry	1.3	10,310			10,310	4,325
<b>Total Incoming Resources</b>		<b>52,800</b>			<b>52,800</b>	<b>38,419</b>
<b>Resources expended</b>						
Building and Office costs	2.1	44,731			44,731	30,691
Events	2.2	9,550			9,550	9,538
Sundry	2.3	627			627	1,362
<b>Total resources expended</b>		<b>54,908</b>			<b>54,908</b>	<b>41,591</b>
Net incoming/(outgoing) resources before transfers		<b>(2,108)</b>			<b>(2,108)</b>	<b>(3,172)</b>
Transfers between funds In/(Out)						
Net movements in funds		(2,108)			(2,108)	(3,172)
Total funds brought forward		12,697			12,697	15,869
<b>Total funds carried forward</b>		<b>10,589</b>			<b>10,558</b>	<b>12,697</b>

**Balance Sheet**

	Notes	2024	2023
<b>Fixed Assets</b>		£	£
Tangible	3.1	9,128	4,608
Investments	3.2	1	1
<b>Total Fixed Assets</b>		<b>9,129</b>	<b>4,609</b>
<b>Current Assets</b>			
Sales Ledger	4.1	957	180
Prepayments	4.2	532	500
Bank		9,310	10,566
Cash		390	1,628
<b>Current Liabilities</b>			
Accruals	5.1	600	178
<b>Total Current Assets</b>		<b>19,717</b>	<b>17,306</b>
<b>Liabilities</b>			
Creditors: more than one year		-	-
<b>Total Net Assets and Liabilities</b>		<b>19,717</b>	<b>17,306</b>
<b>Represented by</b>			
<b>General Fund:</b>			
Unrestricted Funds		10,589	12,697
Designated Funds		-	-
Restricted Funds		-	-
<b>Total Fund</b>		<b>10,558</b>	<b>12,697</b>
<b>Fixed Asset Restatement Account</b>	6.1	9,128	4,608
<b>Investment Account</b>	6.2	1	1
<b>Closing Balance</b>		<b>19,717</b>	<b>17,306</b>

The Financial Statements were approved by the BR&WA by:

Name:  .....

Date: 26/09/24 .....

## **Notes to the Financial Statements**

### **Accounting policies**

#### **Basis of financial statements**

The financial statements have been prepared under in accordance with 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 (FRS 102) (as updated through Update Bulletin 1 published on 2 February 2016 and bulletin 2 published 5 October 2018), the financial reporting standard applicable in UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK generally accepted practice (UK GAAP).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets, and liabilities for which the BR&WA is responsible in law. They do not include the accounts of any connected entity that have their filing requirements.

The accounts have been prepared in GBP, which is the functional currency for the charity and rounded to the nearest whole £.

#### **Fund accounting**

Unrestricted funds are general funds which can be used for the charity's ordinary purposes.

Designated funds are general funds set aside by the BR&WC for use in the future. Project funds are designated for particular projects for administration purposes only.

Restricted funds represent (a) income from trusts of endowments which may be expended only on those restricted objects provided in the terms of the trust of bequest, and (b) donations or grants received for a specific object or invited by the charity for a specific object. The funds may only be spent on the specific object for which they were given. Any balance remaining unspent at the year-end must be carried forward as a balance on that fund.

#### **Incoming resources**

Income is recognised on an accrual basis allowing for timing differences that may occur in the provision of normal charitable activity, trading, and governance.

#### **Resources expended**

Resources expended are calculated on an accrual basis allowing for timing differences that may occur in the provision of normal charitable activity, trading, and governance.

**1. Incoming Resources**

	Unrestricted	Designated	Restricted	Total 2024	Total 2023
	£	£	£	£	£
<b><u>1.1 Hire, Rent and Members</u></b>					
Hire Charges	15,192			15,192	13,143
Rent	3,000			3,000	3,000
Membership Fees	4,930			4,930	4,399
Total hire, rent, members	<b>23,122</b>			<b>23,122</b>	<b>20,542</b>
<b><u>1.2 Donations and Covenant</u></b>					
Donations	1,368			1,368	
Covenant	18,000			18,000	12,712
Total donation and covenant	<b>19,368</b>			<b>19,368</b>	<b>12,712</b>
<b><u>1.3 Grants and Sundry</u></b>					
Grants	5,000			5,000	-
Sundry	5,310			5,310	4,325
Total Grant and sundy	<b>10,310</b>			<b>10,310</b>	<b>4,325</b>
Total Income resources	<b>52,800</b>			<b>52,800</b>	<b>38,419</b>

**2. Resources Expended**

	Unrestricted	Designated	Restricted	Total 2023	Total 2023
	£	£	£	£	£
<b><u>2.1 Building and Office Costs</u></b>					
Rates	180			180	829
Light and Heat	14,856			14,856	13,123
Water	-			-	-
Rent	2,828			2,828	1,774
Gaming Licence	50			50	42
Liquor Licence	-			-	117
Tv Licence	159			159	159
PRS	849			849	132
Repair and Maintenance	15,138			15,138	8,572
Other Premises Cost	2,137			2,137	2,721
Insurance	3,545			3,545	2,330
Printing, Postage and Stationery	469			469	114
Capital Purchases	4,520			4,520	2,218
Total building and office costs	<b>44,731</b>			<b>44,731</b>	<b>30,691</b>
<b><u>2.2 Events</u></b>					
Entertainment	8,911			8,911	8,471

Gifts and Prizes	640	640	1,067
Total Events costs	<u>9,550</u>	<u>9,550</u>	<u>9,538</u>
<b><u>2.3 Sundry</u></b>			
Sundry	80	80	412
Accountancy Fees	550	550	950
Total Sundry	<u>627</u>	<u>627</u>	<u>1,362</u>

### 3.1 Fixed Assets

New fixed assets that were purchased in the year are as follows:

- Chairs - £3,720
- Television - £800

No Depreciation was charged in the year.

### 3.2 Investments

This relates to the investment in the related organisation 5 Brewers Limited who conducts trading activities on the association's premises

### 4.1 Sales Ledger

At year end the following was outstanding to BR&WC:

- 957

### 4.2 Prepayments

At the year-end prepayments were made up of the following:

- Rent £532

### 5.1 Accruals:

This related to the following:

- £600 – Accountancy fee accrual

### 6.1 Fixed Asset Restatement Account

Fixed assets have been restated as they have previously been written off in the year in which they were purchased

### 6.2 Investment Account

This is related to the share ownership of 5 Brewer Limited being restated in the accounts.

*Simplified Accounts:*

	YE 31 March 24		YE 31 March 23	
	£	£	£	£
<i>Income</i>				
Grants		5,000		-
Hall Hire		15,192		13,143
Members		4,930		4,399
Rent		3,000		3,000
Covenant		18,000		12,712
Sundry		6,678		4,325
Total Income		<u>52,800</u>		<u>38,418</u>
<i>Expenditure</i>				
Rent	2,828		1,774	
Rates	180		829	
Light and Heat	14,856		13,126	
Water	-		-	
Gaming Licence	50		42	
Liquor Licence	-		117	
Tv Licence	159		159	
PRS	849		132	
Repair and Maintenance	15,138		8,572	
Capital Purchases	4,520		2,218	
Insurance	3,545		2,330	
Accountants	550		950	
Entertainment	8,911		7,771	
Gifts, Prizes and Donations	640		1,067	
Printing, Postage and Stationery	469		114	
Sundry	77		412	
Computer Costs	168		-	
Other Premises Costs	1,969		1,977	
		<u>54,908</u>		<u>41,591</u>
<i>Surplus/(deficit) for the year</i>		<u>(2,108)</u>		<u>(3,172)</u>

**BRIDGEMARY ROWNER & WOODCOT  
COMMUNITY ASSOCIATION**

**TRUSTEES' ANNUAL REPORT  
RECEIPTS & PAYMENTS ACCOUNT  
STATEMENT OF ASSETS AND LIABILITIES**

**31 MARCH 2024**

Charity Registration No. 900276

## BRIDGEMARY ROWNER & WOODCOT COMMUNITY ASSOCIATION

### TRUSTEES' ANNUAL REPORT

Year Ended 31 March 2024

#### SECTION A – REFERENCE AND ADMINISTRATION DETAILS

##### The Charity:

Registered Name: Bridgemary, Rowner & Woodcot Community Association

Registered Charity no. 900276

Registered Address: Wych Lane, Bridgemary, Gosport, Hampshire PO13 0JN

##### Charity Trustees:

The Trustees who served during the year ended 31 March 2024 were:

Mrs L Gaskin (Chair till Oct 2023)

Mr A Bound (Chair from Oct 2023)

Mrs B J Miller (Secretary & Membership Sec)

Mrs B Pottle (Secretary from Oct 2023)

Mrs J Williams (Treasurer till Oct 2023)

Ms R Hart (Treasurer from Oct 2023)

Mr B Long (Vice Chair from Oct 2023)

Mrs V Price

Mrs D Healy (Entertainment)

Mrs J Algar

Mr M Pearce

Mr P Walker

Mr S Tume

Ms J Kendall

Ms S Piper

Mr J Butler

#### SECTION B – STRUCTURE, GOVERNANCE AND MANAGEMENT

**Legal Status:** Unincorporated Association

##### Constitution:

Bridgemary, Rowner & Woodcot Community Association (the Association) is a registered charity formed under a trust deed dated 9 May 1989 and is governed by a General Committee (the Committee), the members of which are managing trustees within the meaning of the Charities Act 2011.

The Committee meets approximately 10 times per year. Trustees are elected by a simple majority at a quorate general meeting. Trustees may be co-opted by the Committee to fill a casual vacancy. Routine operating decisions are taken by simple majority of a quorate Committee. Major operating and constitutional decisions are taken by a requisite majority of members in general meeting.

### **Risk management policy**

The Board has reviewed the major risks to which it considers the Association is exposed and has ensured that adequate systems have been established to mitigate those risks.

### **Policies for furtherance of objectives**

It is the policy of the Association to provide facilities for welfare organisations, further education classes and social and leisure activities for the benefit of the inhabitants of Bridgemaury, Rowner & Woodcott. The facilities include the hire of the hall for private meetings or functions at very competitive prices.

There have been no significant changes in policies since the last annual report.

### **Powers**

The Association is permitted by its constitution to engage in any lawful activity as shall further its charitable objectives and may invest money not immediately required for its objectives in such investments, securities, or property as it thinks fit.

### **Related Organisation**

#### **5 Brewers Limited**

5 Brewers Limited (the trading company) is employed by the Association to manage the bar and other trading activities conducted on the Association's premises.

Charges for transactions between the Charity and trading company are made at amounts that, in the opinion of the Committee, equate to a fair market value. The trading company donates its corporation tax adjusted profits to the Association under Gift Aid arrangements as a covenant each year (see Section E). The Association is shareholder of the trading company.

## **SECTION C – OBJECTIVES AND ACTIVITIES**

### **Objectives**

The objectives of the Association are to encourage and provide facilities for promoting social welfare and recreation for the inhabitants of Bridgemaury, Rowner and Woodcot and the surrounding neighbourhood. In the furtherance of those objectives the Association is required to maintain and manage a community centre in co-operation with the local statutory authorities.

### **Activities**

The BRWCA has continued to provide facilities for the benefits of members of the local community.

Several groups hire the hall on a weekly or monthly basis – Monday and Thursday line dancing, Solent Outreach, Ladybird Club, Headway, Young At Heart keep fit and the Women's Institute. The Association also has darts and pool teams which play in the local leagues.

## **SECTION D – ACHIEVEMENTS AND PERFORMANCE**

A full programme of entertainment was scheduled including singers, summer family fun day, Burns Night, quizzes, kids' Christmas party and panto, and New Year celebrations. An Easter Egg hunt was held for the children and trips to Goodwood Races and Weymouth also took place during the summer.

The hall is also available for private functions such as birthday, christening and wedding parties, and the Association supports local charities with subsidised hall hire fees.

The receipt of a substantial covenant received from 5 Brewers Ltd (see below) enabled the redecoration of the main hall (including new window blinds) amounting to £4,983, the purchase of 100 replacement chairs at a cost of £3,720 as well as ongoing repairs and general maintenance.

The Association appreciates the hard work of members and staff of the trading company, who give their time to organise the above events on behalf of the approximately 300 members, as of March 2024.

## **SECTION E – FINANCIAL REVIEW**

### **Reserves policy**

The Association's policy is to hold sufficient reserves to enable it to withstand a financial setback or take advantage of an opportunity.

### **Financial position**

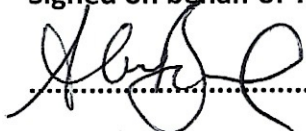
The Trustees are satisfied with the financial position of the Association and that the assets are sufficient to meet its current commitments. Due to the energy crisis the electricity direct debit this year was increased significantly £1000 to £1,525 per month. The Association charges an amount to the trading company for rent and utilities.

The Association was pleased to receive a covenant of £18,000 in June 2023 from 5 Brewers Limited, being the tax adjusted profit made during the limited trading period of this year.

## **SECTION F - DECLARATION**

**The Trustees declare that they have approved the trustees' report above:**

**Signed on behalf of Trustees:**

  
..... Chair – A Bound (Mr)

  
..... Treasurer - R Hart (Ms)

## STATEMENT OF ASSETS AND LIABILITIES

As of 31 March 2024

Tangible fixed assets:	<u>Note</u>	£
Furniture and equipment		9,128
Less: provision for depreciation		
Fixed Asset Investment		1
<b>Total</b>		<b>9,129</b>
Current Assets		
Sales Ledger		957
Prepayments		532
Cash at bank and in hand		9,699
Current Liabilities		
Accrual		600
EXCESS OF ASSETS OVER (LIABILITIES)		<b>19,717</b>

### NOTES

1. Fixed asset investment

This represents a 100% interest in the ordinary share capital of 5 Brewers Limited, the Association's trading company.

2. Trustees' remuneration

Neither the trustees nor anyone connected with them received any remuneration in connection with their services as trustees of the Charity.

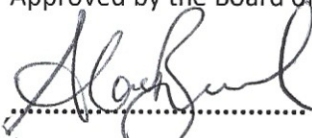
3. Trustees' expenses


No trustees or anyone connected with them received reimbursement for their expenses incurred in carrying out Trustee activities.

4. Corporation tax

The charity is registered with the Charity Commissioners, and as such is exempted by HM Revenue and Customs from liability to corporation tax on its operating surpluses and investment income while it pursues its charitable objectives.

Approved by the Board of Trustees on 26 September 2024 and signed on its behalf

..... Chair – A Bound (Mr)

..... Treasurer - R Hart (Ms)

**BRIDGEMARY ROWNER AND WOODCOT COMMUNITY ASSOCIATION**

England & Wales - Charity number 900276

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# Accounts

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**BRIDGEMARY ROWNER & WOODCOT  
COMMUNITY ASSOCIATION**

**TRUSTEES' ANNUAL REPORT  
RECEIPTS & PAYMENTS ACCOUNT  
STATEMENT OF ASSETS AND LIABILITIES**

**31 MARCH 2023**

Charity Registration No. 900276

## BRIDGEMARY ROWNER & WOODCOT COMMUNITY ASSOCIATION

### TRUSTEES' ANNUAL REPORT

Year Ended 31 March 2023

#### SECTION A – REFERENCE AND ADMINISTRATION DETAILS

##### The Charity:

Registered Name: Bridgemary, Rowner & Woodcot Community Association

Registered Charity no. 900276

Registered Address: Wych Lane, Bridgemary, Gosport, Hampshire PO13 0JN

##### Chairty Trustees:

The Trustees who served during the year ended 31 March 2023 were:

Mrs N Cowley (Chair)	Mrs L Gaskin (Vice Chair/Chair)
Mrs B J Miller (Secretary & Membership Sec)	Mrs J Williams (Treasurer)
Mr S Cowley	Mrs D Healy (Entertainment)
Miss D Attwood	Ms B Williams
Mrs J Algar	Mr R Pennicott
Mrs J Pennicott	Mrs M McLaren
Mr M Pearce	Mr P Walker
Ms R Tomlin	Mr S Houghton

#### SECTION B – STRUCTURE, GOVERNANCE AND MANAGEMENT

**Legal Status:** Unincorporated Association

##### Constitution:

Bridgemary, Rowner & Woodcot Community Association (the Association) is a registered charity formed under a trust deed dated 9 May 1989 and is governed by a General Committee (the Committee), the members of which are managing trustees within the meaning of the Charities Act 2011.

The Committee meets approximately 10 times per year. Trustees are elected by a simple majority at a quorate general meeting. Trustees may be co-opted by the Committee to fill a casual vacancy. Routine operating decisions are taken by simple majority of a quorate Committee. Major operating and constitutional decisions are taken by a requisite majority of members in general meeting.

### **Risk management policy**

The Board has reviewed the major risks to which it considers the Association is exposed and has ensured that adequate systems have been established to mitigate those risks.

### **Policies for furtherance of objectives**

It is the policy of the Association to provide facilities for welfare organisations, further education classes and social and leisure activities for the benefit of the inhabitants of Bridgemy, Rowner & Woodcott. The facilities include the hire of the hall for private meetings or functions at very competitive prices.

There have been no significant changes in policies since the last annual report.

### **Powers**

The Association is permitted by its constitution to engage in any lawful activity as shall further its charitable objectives and may invest money not immediately required for its objectives in such investments, securities, or property as it thinks fit.

### **Related Organisation**

#### **5 Brewers Limited**

5 Brewers Limited (the trading company) is employed by the Association to manage the bar and other trading activities conducted on the Association's premises.

Charges for transactions between the Charity and trading company are made at amounts that, in the opinion of the Committee, equate to a fair market value. The trading company donates its corporation tax adjusted profits to the Association under Gift Aid arrangements as a covenant each year (see Section E). The Association is shareholder of the trading company.

## **SECTION C – OBJECTIVES AND ACTIVITIES**

### **Objectives**

The objectives of the Association are to encourage and provide facilities for promoting social welfare and recreation for the inhabitants of Bridgemy, Rowner and Woodcot and the surrounding neighbourhood. In the furtherance of those objectives the Association is required to maintain and manage a community centre in co-operation with the local statutory authorities.

### **Activities**

The BRWCA has continued to provide facilities for the benefits of members of the local community.

Several groups hire the hall on a weekly or monthly basis – Monday and Thursday line dancing, Solent Outreach, Ladybird Club, Headway, Young At Heart keep fit and the Women's Institute. The Association also has darts and pool teams which play in the local leagues.

## **SECTION D – ACHIEVEMENTS AND PERFORMANCE**

A full programme of entertainment was scheduled including singers, summer family fun day, Burns Night, quizzes, kids' Christmas party and panto, and New Year celebrations. An Easter Egg hunt was held for the children and trips to Goodwood Races and Weymouth also took place during the summer. A full weekend of entertainment was provided to celebrate the Queen's Platinum Jubilee.

The hall is also available for private functions such as birthday, christening and wedding parties, and the Association supports local charities with subsidised hall hire fees.

The receipt of a substantial covenant received from 5 Brewers Ltd (see below) enabled the purchase of a new floor in the hall amounting to £6,833, as well as ongoing repairs and refurbishments such as painting the outside of the building, boiler repairs and including purchase of a new water heater, an oven, and kitchen appliances.

The Association appreciates the hard work of members and staff of the trading company, who give their time to organise the above events on behalf of the approximately 300 members, as of March 2023.

**SECTION E – FINANCIAL REVIEW**

**Reserves policy**

The Association's policy is to hold sufficient reserves to enable it to withstand a financial setback or take advantage of an opportunity.

**Financial position**

The Trustees are satisfied with the financial position of the Association and that the assets are sufficient to meet its current commitments. Due to the energy crisis the electricity direct debit this year was increased significantly from £522 to £815, then £1000 per month. The Association charges an amount to the trading company for rent and utilities.

The Association was pleased to receive a covenant of £12,712 in October 2022 from 5 Brewers Limited, being the tax adjusted profit made during the limited trading period of this year.

**SECTION F - DECLARATION**

**The Trustees declare that they have approved the trustees' report above:**

**Signed on behalf of Trustees:**

..... Chair – L Gaskin (Mrs)

..... Treasurer - J Williams (Mrs)

## STATEMENT OF ASSETS AND LIABILITIES

As of 31 March 2023

Tangible fixed assets:	<u>Note</u>	£
Furniture and equipment		<b>4,608</b>
Fixed asset investment	1	<b>1</b>
Total		<b>4,609</b>
Current Assets:		
Sales Ledger		<b>180</b>
Prepayments		<b>500</b>
Cash at bank and in hand		<b>12,194</b>
Current Liabilities:		
Accrual		<b>178</b>
EXCESS OF ASSETS OVER (LIABILITIES)		<b>17,306</b>

### NOTES

1. Fixed asset investment

This represents a 100% interest in the ordinary share capital of 5 Brewers Limited, the Association's trading company.

2. Trustees' remuneration

Neither the trustees nor anyone connected with them received any remuneration in connection with their services as trustees of the Charity.

3. Trustees' expenses

No trustees or anyone connected with them received reimbursement for their expenses incurred in carrying out Trustee activities.

4. Corporation tax

The charity is registered with the Charity Commissioners, and as such is exempted by HM Revenue and Customs from liability to corporation tax on its operating surpluses and investment income while it pursues its charitable objectives.

Approved by the Board of Trustees on 14 September 2023 and signed on its behalf

..... Chair – L Gaskin (Mrs)

..... Treasurer – J Williams (Mrs)

Bridgemary, Rowner & Woodcot Community Association

Charity Number: 900276

**Bridgemary, Rowner & Woodcot Community  
Association  
Annual Accounts  
For The Year Ending 31<sup>st</sup> March 2023**

**ACCOUNTANTS REPORT**

We have prepared these accounts, without audit, from the records and information supplied

J. Humphry Associates Ltd

9 October 2023

**Independent Examiner's Report to the Trustees of Bridgemary, Rowner &  
Woodcot Community Association**

*I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023.*

**Responsibilities and basis of report**

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

*I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.*

**Independent examiner's statement**

*Charities with gross income exceeding £25,000 must be examined by a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.*

*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 charity 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 to this report in order to enable a proper understanding of the accounts to be reached.*



James Piper FMAAT ATT AATQB

J Humphry Associates Ltd  
11a The Green  
Stubbington  
PO14 2JG  
Dated 09 October 2023

## Financial Statements

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2023	Total 2022
		£	£	£	£	£
<b>Income Resources</b>						
Hire, Rent and Members	1.1	20,542			20,542	17,763
Donations and Covenant	1.2	13,552			13,552	1,774
Grants and Sundry	1.3	4,325			4,325	14,879
<b>Total Incoming Resources</b>		<b>38,419</b>			<b>38,419</b>	<b>34,416</b>
<b>Resources expended</b>						
Building and Office costs	2.1	31,390			30,691	22,397
Events	2.2	8,838			9,538	6,751
Sundry	2.3	1,362			1,362	2,150
<b>Total resources expended</b>		<b>41,591</b>			<b>41,591</b>	<b>31,298</b>
Net incoming/(outgoing resources before transfers)		<b>(3,172)</b>			<b>(3,172)</b>	<b>3,118</b>
Transfers between funds in/(Out)						
Net movements in funds		(3,172)			(3,172)	3,118
Total funds brought forward		15,869			15,869	12,751
<b>Total funds carried forward</b>		<b>12,697</b>			<b>12,697</b>	<b>15,869</b>

## Balance Sheet

	Notes	2023	2022
		£	£
<b>Fixed Assets</b>			
Tangible	3.1	4,608	2,390
Investments	3.2	1	1
<b>Total Fixed Assets</b>		<b>4,609</b>	<b>2,390</b>
<b>Current Assets</b>			
Sales Ledger	4.1	180	645
Prepayments	4.2	500	562
Bank		10,566	13,675
Cash		1,628	1,287
<b>Current Liabilities</b>			
Accruals	5.1	178	300
<b>Total Current Assets</b>		<b>17,306</b>	<b>18,260</b>
<b>Liabilities</b>			
Creditors: more than one year		-	-
<b>Total Net Assets and Liabilities</b>		<b>17,306</b>	<b>18,260</b>
<b>Represented by</b>			
<b>General Fund:</b>			
Unrestricted Funds		12,697	15,869
Designated Funds		-	-
Restricted Funds		-	-
<b>Total Fund</b>		<b>12,697</b>	<b>15,869</b>
<b>Fixed Asset Restatement Account</b>	6.1	<b>4,608</b>	<b>2,390</b>
<b>Investment Account</b>	6.2	<b>1</b>	<b>1</b>
<b>Closing Balance</b>		<b>17,306</b>	<b>18,260</b>

The Financial Statements were approved by the BR&WA by:

Name: .....

Date: .....

## **Notes to the Financial Statements**

### **Accounting policies**

#### **Basis of financial statements**

The financial statements have been prepared under in accordance with 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 (FRS 102) (as updated through Update Bulletin 1 published on 2 February 2016 and bulletin 2 published 5 October 2018), the financial reporting standard applicable in UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK generally accepted practice (UK GAAP).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets, and liabilities for which the BR&WA is responsible in law. They do not include the accounts of any connected entity that have their filing requirements.

The accounts have been prepared in GBP, which is the functional currency for the charity and rounded to the nearest whole £.

#### **Fund accounting**

Unrestricted funds are general funds which can be used for the charity's ordinary purposes.

Designated funds are general funds set aside by the BR&WC for use in the future. Project funds are designated for particular projects for administration purposes only.

Restricted funds represent (a) income from trusts of endowments which may be expended only on those restricted objects provided in the terms of the trust of bequest, and (b) donations or grants received for a specific object or invited by the charity for a specific object. The funds may only be spent on the specific object for which they were given. Any balance remaining unspent at the year-end must be carried forward as a balance on that fund.

#### **Incoming resources**

Income is recognised on an accrual basis allowing for timing differences that may occur in the provision of normal charitable activity, trading, and governance.

#### **Resources expended**

Resources expended are calculated on an accrual basis allowing for timing differences that may occur in the provision of normal charitable activity, trading, and governance.

**1. Incoming Resources**

	Unrestricted	Designated	Restricted	Total 2023	Total 2022
	£	£	£	£	£
<b><u>1.1 Hire, Rent and Members</u></b>					
Hire Charges	13,143			13,143	11,021
Rent	3,000			3,000	2,250
Membership Fees	4,399			4,399	4,492
Total hire, rent, members	<b>20,542</b>			<b>20,542</b>	<b>17,763</b>
<b><u>1.2 Donations and Covenant</u></b>					
Donations	840			840	
Covenant	12,712			12,712	1,774
Total donation and covenant	<b>13,552</b>			<b>13,552</b>	<b>1,774</b>
<b><u>1.3 Grants and Sundry</u></b>					
Grants	-			.	10,667
Sundry	4,325			4,325	4,212
Total Grant and sundy	<b>4,325</b>			<b>4,325</b>	<b>14,879</b>
Total Income resources	<b>38,419</b>			<b>38,419</b>	<b>34,416</b>

**2. Resources Expended**

	Unrestricted	Designated	Restricted	Total 2023	Total 2022
	£	£	£	£	£
<b><u>2.1 Building and Office Costs</u></b>					
Rates	829			829	212
Light and Heat	13,126			13,123	4,685
Water	-			-	162
Rent	1,774			1,774	1,268
Gaming Licence	42			42	8
Liquor Licence	117			117	63
Tv Licence	159			159	159
PRS	132			132	440
Repair and Maintenance	8,572			8,572	6,038
Other Premises Cost	1,977			2,721	1,386
Insurance	2,330			2,330	3,135
Printing, Postage and Stationery	114			114	97
Capital Purchases	2,218			2,218	4,600
Total building and office costs	<b>31,390</b>			<b>30,691</b>	<b>22,397</b>
<b><u>2.2 Events</u></b>					
Entertainment	7,771			8,471	6,305

Gifts and Prizes	1,067	1,067	446
Total Events costs	<b>8,838</b>	<b>9,538</b>	<b>6,751</b>

**2.3 Sundry**

Sundry	412	412	1,550
Accountancy Fees	950	950	600
Total Sundry	<b>1,362</b>	<b>1,362</b>	<b>2,150</b>

**3.1 Fixed Assets**

New fixed assets that were purchased in the year are as follows:

- Hoptpoint Cooker - £564
- Vacuum Cleaner - £140
- 3x Hand dryers - £744
- Defibrillator - £700
- Gazebo - £70

No Depreciation was charged in the year.

**3.2 Investments**

This relates to the investment in the related organisation 5 Brewers Limited who conducts trading activities on the association's premises

**4.1 Sales Ledger**

At year end the following was outstanding to BR&WC:

- £180 - Townswomen Guild.

**4.2 Prepayments**

At the year-end prepayments were made up of the following:

- Rent £500

**5.1 Accruals:**

This related to the following:

- £650 – Accountancy fee accrual  
Less
- £472 – Hire charges accrual

**6.1 Fixed Asset Restatement Account**

Fixed assets have been restated as they have previously been written off in the year in which they were purchased

**6.2 Investment Account**

This is related to the share ownership of 5 Brewer Limited being restated in the accounts.

*Simplified Accounts:*

	YE 31 March 23		YE 31 March 22	
	£	£	£	£
<i>Income</i>				
<i>Grants</i>		-		10,667
<i>Hall Hire</i>		13,143		11,021
<i>Members</i>		4,399		4,492
<i>Rent</i>		3,000		2,250
<i>Covenant</i>		12,712		1,774
<i>Sundry</i>		4,325		4,212
<i>Total Income</i>		<u>38,418</u>		<u>34,416</u>
<i>Expenditure</i>				
<i>Rent</i>	1,774		1,268	
<i>Rates</i>	829		212	
<i>Light and Heat</i>	13,126		4,685	
<i>Water</i>	-		162	
<i>Gaming Licence</i>	42		8	
<i>Liquor Licence</i>	117		63	
<i>Tv Licence</i>	159		159	
<i>PRS</i>	132		440	
<i>Repair and Maintenance</i>	8,572		6,038	
<i>Capital Purchases</i>	2,218		4,600	
<i>Insurance</i>	2,330		3,135	
<i>Accountants</i>	950		600	
<i>Entertainment</i>	7,771		6,305	
<i>Gifts, Prizes and Donations</i>	1,067		446	
<i>Printing, Postage and Stationery</i>	114		97	
<i>Sundry</i>	412		1,550	
<i>Computer Costs</i>	-		144	
<i>Other Premises Costs</i>	1,977		1,386	
		<u>41,591</u>		<u>31,298</u>
<i>Surplus/(deficit) for the year</i>		<u>(3,172)</u>		<u>3,118</u>

**BRIDGEMARY ROWNER AND WOODCOT COMMUNITY ASSOCIATION**

England & Wales - Charity number 900276

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# Accounts

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**BRIDGEMARY ROWNER & WOODCOT  
COMMUNITY ASSOCIATION**

**TRUSTEES' ANNUAL REPORT  
RECEIPTS & PAYMENTS ACCOUNT  
STATEMENT OF ASSETS AND LIABILITIES**

**31 MARCH 2022**

Charity Registration No. 900276

## BRIDGEMARY ROWNER & WOODCOT COMMUNITY ASSOCIATION

### TRUSTEES' ANNUAL REPORT

Year Ended 31 March 2022

#### SECTION A – REFERENCE AND ADMINISTRATION DETAILS

##### The Charity:

Registered Name: Bridgemary, Rowner & Woodcot Community Association

Registered Charity no. 900276

Registered Address: Wych Lane, Bridgemary, Gosport, Hampshire PO13 0JN

##### Charity Trustees:

The Trustees who served during the year ended 31 March 2022 were:

Mrs N Cowley (Chair)

Mrs L Gaskin (Vice Chair)

Mrs B J Miller (Secretary & Membership Sec)

Mrs J Williams (Treasurer)

Mr S Cowley

Mrs D Healy (Entertainment)

Miss D Attwood

Ms B Williams

Mrs J Algar

Mr R Pennicott

Mrs J Pennicott

#### SECTION B – STRUCTURE, GOVERNANCE AND MANAGEMENT

**Legal Status:** Unincorporated Association

##### Constitution:

Bridgemary, Rowner & Woodcot Community Association (the Association) is a registered charity formed under a trust deed dated 9 May 1989 and is governed by a General Committee (the Committee), the members of which are managing trustees within the meaning of the Charities Act 2011.

The Committee meets approximately 10 times per year. Trustees are elected by a simple majority at a quorate general meeting. Trustees may be co-opted by the Committee to fill a casual vacancy. Routine operating decisions are taken by simple majority of a quorate Committee. Major operating and constitutional decisions are taken by a requisite majority of members in general meeting.

##### Risk management policy

The Board has reviewed the major risks to which it considers the Association is exposed and has ensured that adequate systems have been established to mitigate those risks.

### **Policies for furtherance of objectives**

It is the policy of the Association to provide facilities for welfare organisations, further education classes and social and leisure activities for the benefit of the inhabitants of Bridgemary, Rowner & Woodcot. The facilities include the hire of the hall for private meetings or functions at very competitive prices.

There have been no significant changes in policies since the last annual report.

### **Powers**

The Association is permitted by its constitution to engage in any lawful activity as shall further its charitable objectives and may invest money not immediately required for its objectives in such investments, securities, or property as it thinks fit.

### **Related Organisation**

#### **5 Brewers Limited**

5 Brewers Limited (the trading company) manage the bar and other trading activities conducted on the Association's premises.

Charges for transactions between the Charity and trading company are made at amounts that, in the opinion of the Committee, equate to a fair market value. The trading company donates its corporation tax adjusted profits to the Association under Gift Aid arrangements as a covenant each year (see Section E). The Association is shareholder of the trading company.

## **SECTION C – OBJECTIVES AND ACTIVITIES**

### **Objectives**

The objectives of the Association are to encourage and provide facilities for promoting social welfare and recreation for the inhabitants of Bridgemary, Rowner and Woodcot and the surrounding neighbourhood. In the furtherance of those objectives the Association is required to maintain and manage a community centre in co-operation with the local statutory authorities.

### **Activities**

The BRWCA has continued to provide facilities for the benefits of members of the local community. The Association was closed completely from December 2020 to May 2021 during the second lockdown due to the coronavirus pandemic. Limited activity followed as further restrictions were in place for a while from May, including table service only and a limit of six people per table. Affiliated clubs made a gradual return to their regular meetings. A number of groups hire the hall on a weekly or monthly basis – Monday and Thursday line dancing, Townswomen's Guild, Civil Service Pensioners Association, Ladybird Club, Headway, Young At Heart keep fit and pilates and the Women's Institute. The Association also has darts teams which play in the local leagues.

**SECTION D – ACHIEVEMENTS AND PERFORMANCE**

Although some activities were curtailed due to lockdown, once the Association was fully open a full programme of entertainment was scheduled, including the groups, karaoke, summer family fun day, kids’ Christmas party and panto, and New Year celebrations.

Following receipt of government grants detailed below, the opportunity was taken to refurbish the kitchen and toilets.

The hall is also available for private functions such as birthday, christening and wedding parties, and the Association supports local charities with subsidised hall hire fees.

The Association appreciates the hard work of members and staff of the trading company, who give their time to organise the above events on behalf of the approximately 320 members, as of March 2022.

**SECTION E – FINANCIAL REVIEW**

**Reserves policy**

The Association’s policy is to hold sufficient reserves to enable it to withstand a financial setback or take advantage of an opportunity. The financial situation of the Charity has been significantly supported by business grants received from the government via the council of £10,667.00 during this financial year. Without these the Charity would not have survived.

**Financial position**

Due to the above-mentioned grants, the Trustees are satisfied with the financial position of the Association and that the assets are sufficient to meet its current commitments. The charity was not charged for rates by the Council during the pandemic. A discount was also negotiated with Initial/Rentokil, and the monthly payment to EDF Energy (electric) was reduced. The Association charges an amount to the trading company for rent and utilities.

The Association was pleased to receive a covenant of £1,774 from 5 Brewers Limited, being the tax adjusted profit made during the limited trading period of this year.

**SECTION F - DECLARATION**

**The Trustees declare that they have approved the trustees’ report above:**

**Signed on behalf of Trustees:**

..... Chair – L Gaskin (Mrs)

..... Treasurer - J Williams (Mrs)

# BRIDGEMARY ROWNER & WOODCOT COMMUNITY ASSOCIATION

## STATEMENT OF ASSETS AND LIABILITIES

As at 31 March 2022

	<u>Note</u>	<b>£</b>
Tangible fixed assets:		
Furniture and equipment		<b>2,390</b>
Less:		<u>          </u>
		<b>2,390</b>
Fixed asset investment	1	<b>1</b>
Sales Ledger		<b>645</b>
Prepayments		<b>562</b>
Cash at bank and in hand		<b><u>14,962</u></b>
EXCESS OF ASSETS OVER (LIABILITIES)		<b>18,560</b>

### NOTES

1. Fixed asset investment  
This represents a 100% interest in the ordinary share capital of 5 Brewers Limited, the Association's trading company.
2. Trustees' remuneration  
Neither the trustees nor anyone connected with them received any remuneration in connection with their services as trustees of the Charity.
3. Trustees' expenses  
No trustees or anyone connected with them received reimbursement for their expenses incurred in carrying out Trustee activities.
4. Corporation tax  
The charity is registered with the Charity Commissioners, and as such is exempted by HM Revenue and Customs from liability to corporation tax on its operating surpluses and investment income while it pursues its charitable objectives.

Approved by the Board of Trustees on 11 October 2022 and signed on its behalf

..... Chair – L Gaskin (Mrs)

..... Treasurer – J Williams (Mrs)

**BRIDGEMARY ROWNER & WOODCOT COMMUNITY ASSOCIATION**

**ANNUAL ACCOUNTS  
FOR THE YEAR ENDING 31 MARCH 2022**

# **BRIDGEMARY ROWNER & WOODCOT COMMUNITY ASSOCIATION**

**for the year ended 31 March 2022**

## **ACCOUNTANTS REPORT**

We have prepared these accounts, with audit, from the records and information

**J. Humphry Associates Ltd**

10 September 2022

Bridgemary, Rowner Woodcot Community Association  
For the Year ending 31st March 2022  
Income and Expenditure Report

		Year ended 31 March 2022		Year ended 31 March 2021	
	Notes	£	£	£	£
<b>Income</b>					
Grants	1		10,667		34,053
Hall Hire			11,021		2,480
Members			4,492		510
Rent			2,250		500
Covenant			1,774		-
Sundry			4,212		1,167
<b>Total Income</b>			34,416		38,710
<b>Expenditure</b>					
Rent			1,268		1,599
Rates			212		-
Light and Heat			4,685		4,244
Water			162		399
Gaming Licence			8		50
Liquor licence			63		338
TV Licence			159		159
PRS			440		-
Repair and Maintenance			6,038		14,838
Capital Purchases			4,600		-
Insurance			3,135		3,120
Accountants			600		-
Entertainment			6,305		1,537
Gifts, Prizes and Donation			446		-
Printing, Postage and Stationery			97		57
Sundry			1,550		4,007
Computer Costs			144		-
Premises Costs			1,386		1,205
			31,298		31,553
<b>Surplus/(Deficit) for the Year</b>			3,118		7,157

Bridgemary, Rowner Woodcot Community Association  
For the Year ending 31st March 2022  
Balance Sheet

		31 March 2022		31 March 2021	
	Note	£	£	£	£
<b>FIXED ASSETS</b>			2,390		2,390
<b>CURRENT ASSETS</b>					
Sales Ledger	2	645			
prepayments	3	562			
Bank		13,675		12,556	
cash		1,287		195	
Investment		1		2	
			16,170		12,753
<b>TOTAL ASSETS</b>			18,560		15,143
<b>CURRENT LIABILITIES</b>					
Accruals	4	300			
			300		-
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			18,260		15,143
<b>LONG TERM LIABILITIES</b>					
			18,260		15,143
<b>REPRESENTED BY:</b>					
<b>General Fund</b>					
Opening Balance		12,751		5,593	
Surplus/(Deficit) for the Year		3,118	15,869	7,158	12,751
Transfer to/from Fixed Asset Restatement Reserve					
Transfer to/from Investment Reserve		1			
<b>Fixed Asset Restatement Account</b>					
Opening Balance	5	2,390		2,390	
Transfer from/(to) General Fund			2,390		2,390
<b>Investment Account</b>					
Opening Balance	6	2		2	
Transfer from/(to) General Fund		( 1 )	1		2
Closing Balance			18,260		15,143

Signed

Trustee

Trustee

Date

Bridgemary, Rowner Woodcot Community Association  
For the Year ending 31st March 2022  
Notes to the Accounts

**Note 1 Grants Received**

GBC, Busines Restart Grant	8,000.00
Gosport BC	2,667.00
	<u>10,667</u>

**Note 2 Sales Ledger**

Monday Afternoon Line Dance Class	90.00
Townswomen's Guild	150.00
Ladybirds Club	187.50
Headway Portsmouth & East Hampshire	150.00
Bridgemary Wyches WI	37.50
CSPA Gosport North Group	30.00
	<u>645.00</u>

**Note 3 Prepayments**

Rent	403.76
Club Gaming Permit	41.62
Premises Licence	116.70
	<u>562.08</u>

**Note 4 Accrual**

J Humphry Associates	300
	<u>300</u>

**Note 5 Fixed Asset Restatement Account**

2390

This represent the total of fixed assets restated on the balance sheet where capital expenditure was previously recharged to the income and expenditure account. No assets will be depreciated as they are written down to £nil as the full cost is claimed in the income and expenditure account.

**Note 6 Investment Account**

1

This represents the share capital owned in 5 Brewers Limited.



**Section A Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Bridgemary Rowner & Woodcot Community Association

**On accounts for the year  
ended**

31 March 2022	<b>Charity no (if any)</b>	900276
---------------	--------------------------------	--------

**Set out on pages**

1 to 2  
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2022.

**Responsibilities and  
basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

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

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

**Signed:** 

**Date:** 26/09/2022

**Name:** James Piper

**Relevant professional  
qualification(s) or body  
(if any):**

FMAAT ATT

**Address:** J Humphry Associates Ltd

11a The Green, Stubbington, Fareham

PO14 2JG

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

Empty box for disclosure details.

**BRIDGEMARY ROWNER AND WOODCOT COMMUNITY ASSOCIATION**

England & Wales - Charity number 900276

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# Accounts

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**BRIDGEMARY ROWNER & WOODCOT  
COMMUNITY ASSOCIATION**

**TRUSTEES' ANNUAL REPORT  
RECEIPTS & PAYMENTS ACCOUNT  
STATEMENT OF ASSETS AND LIABILITIES**

**31 MARCH 2021**

Charity Registration No. 900276

# **BRIDGEMARY ROWNER & WOODCOT COMMUNITY ASSOCIATION**

## **TRUSTEES' ANNUAL REPORT Year Ended 31 March 2021**

### **SECTION A - REFERENCE AND ADMINISTRATION DETAILS**

#### **The Charity:**

Registered Name: Bridgemary, Rowner & Woodcot Community Association  
Registered Charity no. 900276  
Registered Address: Wych Lane, Bridgemary, Gosport, Hampshire PO13 0JN

#### **Chairty Trustees:**

The Trustees who served during the year ended 31 March 2021 were:

Mrs S Jacobs (Chairman to July 2020)	Mrs J Williams (Treasurer)
Mrs B J Miller (Secretary & Membership Sec)	Mrs L Gaskin (Chair July-Oct)
Miss N Jones - now Mrs N Cowley (Chairman from October 2020)	
Mrs D Healy	
Mr S Cowley	Mrs A Wort
Mrs S Castles	Mr J Cowley
Ms D Attwood	Mrs J Algar
Ms B Williams	

### **SECTION B - STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Legal Status:** Unincorporated Association

#### **Constitution:**

Bridgemary, Rowner & Woodcot Community Association (the Association) is a registered charity formed under a trust deed dated 9 May 1989 and is governed by a General Committee (the Committee), the members of which are managing trustees within the meaning of the Charities Act 2011.

The Committee meets approximately 10 times per year. Trustees are elected by a simple majority at a quorate general meeting. Trustees may be co-opted by the Committee to fill a casual vacancy. Routine operating decisions are taken by simple majority of a quorate Committee. Major operating and constitutional decisions are taken by a requisite majority of members in general meeting.

### **Risk management policy**

The Board has reviewed the major risks to which it considers the Association is exposed and has ensured that adequate systems have been established to mitigate those risks.

### **Policies for furtherance of objectives**

It is the policy of the Association to provide facilities for welfare organisations, further education classes and social and leisure activities for the benefit of the inhabitants of Bridgemaury, Rowner & Woodcot. The facilities include the hire of the hall for private meetings or functions at very competitive prices.

There have been no significant changes in policies since the last annual report.

### **Powers**

The Association is permitted by its constitution to engage in any lawful activity as shall further its charitable objectives and may invest money not immediately required for its objectives in such investments, securities, or property as it thinks fit.

### **Related Organisation**

#### **BRWCA Club Limited/5 Brewers Limited**

BRWCA Club Ltd (the trading company) managed the bar and other trading activities conducted on the Association's premises up to the 12 July 2020 when 5 Brewers Limited opened the bar following the lifting of some of the coronavirus lockdown restrictions, which had been in force since 27 March 2020 when total closure was enforced due to the coronavirus pandemic.

Charges for transactions between the Charity and trading company are made at amounts that, in the opinion of the Committee, equate to a fair market value. The trading company donates its corporation tax adjusted profits to the Association under Gift Aid arrangements each year (see Section E). The Association is shareholder of the trading company.

## **SECTION C - OBJECTIVES AND ACTIVITIES**

### **Objectives**

The objectives of the Association are to encourage and provide facilities for promoting social welfare and recreation for the inhabitants of Bridgemaury, Rowner and Woodcot and the surrounding neighbourhood. In

the furtherance of those objectives the Association is required to maintain and manage a community centre in co-operation with the local statutory authorities.

### **Activities**

The BRWCA has continued to provide facilities for the benefits of members of the local community, and apart from restrictions due to the pandemic, the hall is hired daily by affiliated clubs which include the Townswomen's Guild, Headway, Civil Service Pensioners Alliance, Ladybirds club, Southern Spurs linedancers, Young at Heart keep fit and pilates, and the Women's Institute. The Association also have darts teams which play in the local leagues.

### **SECTION D - ACHIEVEMENTS AND PERFORMANCE**

Due to lockdown during the coronavirus pandemic, activities were seriously curtailed through the year. Following the lifting of some restrictions in July 2020, use of facilities were still limited by social distancing and table service at tables of 6 in the lounge area. Groups of people were not permitted to meet up in doors, therefore affiliated clubs were not able to meet and most did not start up again until the summer of 2021. One group has not yet returned. However, the family Fun Day in August went ahead, with amazing weather enabling people to meet up outdoors, and was a great success. A further lockdown was imposed in December 2020. Fortunately, the children's visit to the panto at the King's theatre went ahead early in December, with lockdown happening the following week.

The hall is also available for private functions such as birthday, christening and wedding parties, and the Association supports local charities with subsidised hall hire fees.

The Association appreciates the hard work of those members, and staff of the trading company, who give their time to organise the above events on behalf of the approximately 250 members (as of September 2020).

### **SECTION E - FINANCIAL REVIEW**

#### **Reserves policy**

The Association's policy is to hold sufficient reserves to enable it to withstand a financial setback or take advantage of an opportunity. The financial situation of the Charity has been significantly supported by business grants received from the government/council during the covid lockdown. Without these the Charity would not have survived. The grants enabled the charity to assist in setting up of the trading company 5

Brewers Limited with the purchase of stock following the lifting of lockdown restrictions.

**Financial position**

Due to the above-mentioned grants, the Trustees are satisfied with the financial position of the Association and that the assets are sufficient to meet its current commitments. The charity was not charged for rates by the Council during the pandemic. A discount was also negotiated with Initial/Rentokil, and the monthly payment to EDF Energy (electric) was reduced. The Association charges an amount to the trading company for rent and utilities. Profit made by the trading company is paid to the charity as a covenant at the end of their financial year, no monies were received for the last part of BRWCA Club Limited's financial year October 2019 - July 2020.

The Association's income was £38,710.85 (including covid grants received from the Council/government) and expenditure was £31,553.78 for the year 2020-21.

**SECTION F - DECLARATION**

**The Trustees declare that they have approved the trustees' report above:**

**Signed on behalf of Trustees:**

..... Treasurer  
J Williams (Mrs)

**BRIDGEMARY ROWNER & WOODCOT COMMUNITY ASSOCIATION**

**RECEIPTS AND PAYMENTS ACCOUNT  
Year ended 31 March 2021**

Cash at bank b/f at 31/3/2020 £5,102    Cash in hand at 31/3/2020 £320

	<b>2021</b>		2020	
	<b>Dr £</b>	<b>Cr £</b>	Dr £	Cr £
<b>Income from pursuing charitable objectives</b>				
Hall hire	<b>2,480</b>		13,145	
Memberships	<b>510</b>		2,550	
Entertainments/Raffles	<b>847</b>		1,816	
Rent/utilities from 5 Brewers Limited (trading company)	<b>500</b>		2,750	
Donations/fundraising/grant	<b>241</b>		939	
Covenant from trading company (Insurance claim)	<b>0</b>		0	
Grant for roof	<b>12,999</b>		2,960	
Grants from Council/Government re covid	<b>21,054</b>		0	
Rebate from Initial/Rentokil	<b>79</b>		0	
<b>Expenses</b>				
Rent		<b>1,599</b>		1,140
Rates and water (no rates payable)		<b>399</b>		1,429
Light and heat		<b>4,244</b>		5,5

				16
Insurance		<b>3,120</b>		3,086
Repairs and renewals		<b>1,839</b>		4,324
Licenses and subscriptions		<b>547</b>		1,817
Postage, stationery and adverts		<b>57</b>		97
Entertainments		<b>1,537</b>		3,167
Initial/Rentokil		<b>1,205</b>		1,302
Other (including £12,999 for new roof)		<b>17,006</b>		237
<b>TOTALS</b>	<b>38,710</b>	<b>31,553</b>	24,160	22,115

Cash at bank c/f at 31/3/2021 £12,556 Cash in hand at 31/3/2021 £194

## **BRIDGEMARY ROWNER & WOODCOT COMMUNITY ASSOCIATION**

### **STATEMENT OF ASSETS AND LIABILITIES**

**As at 31 March 2021**

Tangible fixed assets:		<u>Note</u>	<b>£</b>
Furniture and equipment			<b>2,655</b>
Less: provision for depreciation			<b><u>(265)</u></b>
			<b>2,390</b>
Fixed asset investment	1		<b>2</b>
Cash at bank and in hand			<b>12,750</b>
EXCESS OF ASSETS OVER (LIABILITIES)		<b>£</b>	<b>15,142</b>

#### NOTES

1. Fixed asset investment

This represents a 100% interest in the ordinary share capital of 5 Brewers Limited, the Association's trading company.

2. Trustees' remuneration

Neither the trustees nor anyone connected with them received any remuneration in connection with their services as trustees of the Charity.

3. Trustees' expenses

No trustees or anyone connected with them received reimbursement for their expenses incurred in carrying out Trustee activities.

4. Corporation tax

The charity is registered with the Charity Commissioners, and as such is exempted by HM Revenue and Customs from liability to corporation tax on its operating surpluses and investment income while it pursues its charitable objectives.

Approved by the Board of Trustees on  
5 November 2021 and signed on its behalf .....

(Chairman)

Mrs N Cowley

**BRIDGEMARY, ROWNER & WOODCOT COMMUNITY ASSOCIATION RECEIPTS, YEAR 2020/21**

<b>Finance reporting dates</b>	<b>HALL HIRE &amp; FEES - AFF CLUBS</b>	<b>PRIVATE HALL HIRE</b>	<b>MEMBERSHIPS</b>	<b>RENT/ UTILITIES (bar)</b>	<b>ENTERTAINMENT/ RAFFLES</b>	<b>DONATIONS/ TEMP MEMBERSHIP</b>	<b>GRANTS</b>	<b>MISC</b>	<b>TOTALS</b>
1 April - 22 July 2020	£597.00	£100.00	£0.00	£0.00	£0.00	£0.00	£10,000.00	£0.00	£10,697.00
23 July - 19 Aug 2020	£166.50	£225.00	£365.00	£0.00	£20.00		£5,000.00	£79.37	£5,855.87
20 Aug - 16 Sept 2020	£170.00	£75.00	£30.00	£0.00	£168.00	£0.00	£0.00	£0.00	£443.00
17 Sept - 19 Nov 2020	£552.00	£0.00	£115.00	£250.00	£379.43	£241.55	£0.00	£0.00	£1,537.98
20 Nov 20 - 31 Mar 2021	£150.00	£445.00	£0.00	£250.00	£280.00	£0.00	£19,052.00	£0.00	£20,177.00
<b>TOTALS:</b>	<b>£1,635.50</b>	<b>£845.00</b>	<b>£510.00</b>	<b>£500.00</b>	<b>£847.43</b>	<b>£241.55</b>	<b>£34,052.00</b>	<b>£79.37</b>	<b>£38,710.85</b>

**Notes:**

Grants: 1 Apr - 22 July £10,000 Covid grant , 23 July - 19 Aug £5,000 first part of grant for roof, 20 Nov - 31 Mar £7999.00 second part of grant for roof, remainder Covid grants.

Miscellaneous: 23 July - 19 Aug £79.37 rebate from Rentokil/Initial

**BRIDGEMARY, ROWNER & WOODCOT COMMUNITY ASSOCIATION PAYMENTS, YEAR 2020-21**

<b>Finance reporting dates</b>	<b>INSURANCE</b>	<b>RATES</b>	<b>INITIAL/ RENTOKIL</b>	<b>STATIONERY/ POSTAGE</b>	<b>ELECTRIC</b>	<b>REPAIRS/ RENEWALS/ SERVICES</b>	<b>WATER</b>	<b>RENT- Gosport Boro Co</b>	<b>LICENCES</b>	<b>ENTERTAIN- MENT</b>	<b>OIL</b>	<b>MISC.</b>	<b>TOTALS</b>
1 April - 22 July 2020	£936.04	£0.00	£278.91	£18.50	£600.00	£476.33	£398.91	£799.86	£199.66	£0.00	£1,291.33	£3,699.55	£8,699.09
23 July - 19 Aug 2020	£312.01	£0.00	£79.36	£38.97	£200.00	£46.08	£0.00	£0.00	£13.20	£0.00	£0.00	£0.00	£689.62
20 Aug - 16 Sept 2020	£312.01	£0.00	£211.64	£0.00	£452.44	£3.00	£0.00	£0.00	£13.20	£188.81	£0.00	£0.00	£1,181.10
17 Sept - 19 Nov 2020	£624.02	£0.00	£211.64	£0.00	£600.00	£961.45	£0.00	£0.00	£206.40	£947.99	£0.00	£12,999.00	£16,550.50
20 Nov 20 - 31 Mar 2021	£936.03	£0.00	£423.30	£0.00	£1,100.00	£351.68	£0.00	£799.59	£114.87	£400.00	£0.00	£308.00	£4,433.47
<b>TOTALS:</b>	<b>£3,120.11</b>	<b>£0.00</b>	<b>£1,204.85</b>	<b>£57.47</b>	<b>###</b>	<b>£1,838.54</b>	<b>£398.91</b>	<b>£1,599.45</b>	<b>£547.33</b>	<b>£1,536.80</b>	<b>###</b>	<b>###</b>	<b>£31,553.78</b>

**Notes:** No Business Rates charged for 2020-21 due to Covid pandemic.

**Miscellaneous:** 1 Apr - 22 July - £2369.17 bar stock & expenses on re-opening in July, £360.00 solicitor, Go-Daddy (website) £182.50, Furlough payments £787.88

17 Sept-19 Nov - £12,999 new roof. 20 Nov-31 Mar £208 for s/h chairs from The Haven, £100 for Man & Van to dispose of old chairs

**Repairs:** 17 Sept - 19 Nov includes £240 gutters, £673.20 boiler repair & service



**Section A Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Bridgemary Rowner & Woodcot Community Association

**On accounts for the year  
ended**

31 March 2021	<b>Charity no (if any)</b>	900276
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**Set out on pages**

1 to 2  
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2021.

**Responsibilities and  
basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

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

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

**Signed:** 

**Date:** 22/02/2022

**Name:** James Piper

**Relevant professional  
qualification(s) or body  
(if any):**

MAAT

**Address:**

J Humphry Associates Ltd  
11a The Green, Stubbington, Fareham  
PO14 2JG