

**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

Chairty 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 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**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 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. 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

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

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	£	£	£	£
Income					
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
Total Income			<u>34,416</u>		<u>38,710</u>
Expenditure					
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
Surplus/(Deficit) for the Year			<u>3,118</u>		<u>7,157</u>

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

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

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 expediture 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

Charity no
(if any)

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.

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