

**REGISTERED CHARITY NUMBER: 270851**

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2020  
for  
Heatherside Community Association**

**Heatherside Community Association**

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for the Year Ended 31 March 2020**

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## **Heatherside Community Association**

### **Report of the Trustees for the Year Ended 31 March 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and Constitution**

The Association promotes the benefit of the inhabitants of Heatherside, Camberley, Surrey and the neighbourhood, and in particular, operates a Community Centre in the area in co-operation with Surrey Heath Borough Council.

The Association is governed by a written constitution first adopted on 29th April 1980, amended on 17th June 1981, 4th June 1990 and 26th January 2017. All land and buildings are held by Trustees appointed for this purpose. The Trustees are as follows:

Pat Parry; Mike Robbins; L Bain; D Ivison

The Association is managed by the Council. Members of the Council are appointed at the AGM.

One Council member is appointed per section and constituent body and matched by appointment of individual members. One member is appointed to represent the Associate members. The Trustees may appoint two members.

##### **Membership**

Individual membership is open to anyone living in area. Constituent bodies are bodies such as Surrey Heath Borough Council and other voluntary organisations, which register as such. Section members are local groups registered with the Association's Council. All members of the council retire annually but are eligible for reappointment.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Chairman's Report 2019-2020**

This year can best be described as one in which we could consolidate and plan for the future, to some extent this was achieved but as ever the unexpected was lurking in the wings. The planned refurbishment of the kitchen was given a 50% grant by the council and the work was scheduled for August 2019, this was during the school holidays and therefore caused the least inconvenience to our hirers. The work in May to repair and resurface the main hall was completed and should last for twelve years depending upon sensible usage.

We have had meeting with SHBC representatives regarding the car parking behind the centre and it's effects upon centre users specially at weekends and evenings, at the present the car park is used by local residents and others who have no connection with the centre. No solution is apparent, as it seems no-one has a clear image as to who owns the site and the council don't want to add this area to it's parking responsibilities. This problem has been fully discussed by the Trustees and they thank Anita for her constant monitoring of the situation.

The committee and Trustees all expressed their concern at the state of the centre lighting specially in the main hall, it was agreed that we should get estimates and guidance on the work needed. In the light of this we agreed to use R and D Hitch to do this work and SHBC was approached for financial help. This was successfully and we hope work could be started when the pre-school children are on holiday, the work should take a week to ten days.

Other work needed includes replacing the fire exit door from the main hall and the door from one of the side rooms, we also have roof problems with rain dripping onto the hall floor. SHBC have been contacted as the roof is their responsibility.

We can boast a full list of regular users and occasional bookings despite our hire fees being increased by two per-cent. Weekends are in constant demand, 2023 sees the end of our lease agreement with SHBC and we have already started discussing this with them. I hope to report on our progress next year.

Once again I thank Pam, Anita Lindsay, Mike et al for the smooth running of the centre.

## **Heatherside Community Association**

### **Report of the Trustees for the Year Ended 31 March 2020**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Public Benefit**

The Trustees have considered the guidance published by the Charity Commission regarding public benefit and the work of the charity.

#### **FINANCIAL REVIEW**

##### **Financial position**

The Association generated a deficit in the year of about £4,305. This was mainly because of the increased expenses of repairs and maintenance. The financial position of the charity is considered satisfactory.

The current level of reserves is now approximately £48,859. £18,000 is considered necessary to cover operational responsibilities whilst the balance will provide for future unforeseen repairs and improvements to the Community Centre.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

270851

##### **Principal address**

Heatherside Community Centre  
Martindale Avenue  
Heatherside  
Camberley  
Surrey  
GU15 1BB

##### **Trustees**

##### **Members of the council**

Constituent and section members

J Robins - Savoy Singers  
E McGibbon - WI

Individual members  
P Pearce - President  
M Robins - Chairman  
L Bain - Vice Chairman  
L Williams - Treasurer  
C Pearce - Secretary  
D Radford  
D Ivison  
J Griffin

The changes were made at the Annual General meeting.

**Heatherside Community Association**

**Report of the Trustees  
for the Year Ended 31 March 2020**

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

.....  
Trustee



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

**Independent examiner's report to the trustees of Heatherside Community Association**

I report to the charity trustees on my examination of the accounts of Heatherside Community Association (the Trust) for the year ended 31 March 2020.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A M Skilton  
ACA

Date: .....

**Heatherside Community Association**

**Statement of Financial Activities  
for the Year Ended 31 March 2020**

	Notes	31.3.20 Unrestricted fund £	31.3.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		53,401	53,938
<b>EXPENDITURE ON</b>			
Charitable activities		57,706	50,258
Charitable			
<b>NET INCOME/(EXPENDITURE)</b>		<b>(4,305)</b>	<b>3,680</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		53,164	49,484
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>48,859</b>	<b>53,164</b>

# Heatherside Community Association

## Balance Sheet 31 March 2020

	Notes	31.3.20 Unrestricted fund £	31.3.19 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	124	188
<b>CURRENT ASSETS</b>			
Debtors	6	209	1,676
Cash at bank and in hand		51,425	54,613
		<b>51,634</b>	<b>56,289</b>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(2,899)	(3,313)
<b>NET CURRENT ASSETS</b>		<b>48,735</b>	<b>52,976</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>48,859</b>	<b>53,164</b>
<b>NET ASSETS</b>		<b>48,859</b>	<b>53,164</b>
<b>FUNDS</b>	8		
Unrestricted funds		48,859	53,164
<b>TOTAL FUNDS</b>		<b>48,859</b>	<b>53,164</b>

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

.....  
Trustee



## Heatherside Community Association

### Notes to the Financial Statements for the Year Ended 31 March 2020

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The accounts include the income and expenditure of the Association only and do not include the accounts of other related organisations, including parents and toddler group, senior citizen group and play groups which use the Association's premises.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

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

Fixtures and fittings                      - 33% on reducing balance and 15% on reducing balance

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## Heatherside Community Association

### Notes to the Financial Statements - continued for the Year Ended 31 March 2020

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

#### 3. STAFF COSTS

The average monthly number of employees during the year was as follows:

<u>31.3.20</u>	<u>31.3.19</u>
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No employees received emoluments in excess of £60,000.

#### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	53,938
<b>EXPENDITURE ON</b>	
Charitable activities	
Charitable	50,258
<b>NET INCOME</b>	3,680
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	49,484
<b>TOTAL FUNDS CARRIED FORWARD</b>	53,164

# Heatherside Community Association

## Notes to the Financial Statements - continued for the Year Ended 31 March 2020

### 5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2019 and 31 March 2020	<u>26,153</u>
<b>DEPRECIATION</b>	
At 1 April 2019	25,965
Charge for year	64
At 31 March 2020	<u>26,029</u>
<b>NET BOOK VALUE</b>	
At 31 March 2020	<u>124</u>
At 31 March 2019	<u>188</u>

### 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.20 £	31.3.19 £
Other debtors	<u>209</u>	<u>1,676</u>

### 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.20 £	31.3.19 £
Other creditors	<u>2,899</u>	<u>3,313</u>

### 8. MOVEMENT IN FUNDS

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	53,164	(4,305)	48,859
<b>TOTAL FUNDS</b>	<u>53,164</u>	<u>(4,305)</u>	<u>48,859</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	53,401	(57,706)	(4,305)
<b>TOTAL FUNDS</b>	<u>53,401</u>	<u>(57,706)</u>	<u>(4,305)</u>

# Heatherside Community Association

## Notes to the Financial Statements - continued for the Year Ended 31 March 2020

### 8. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
<b>Unrestricted funds</b>			
General fund	49,484	3,680	53,164
<b>TOTAL FUNDS</b>	<u>49,484</u>	<u>3,680</u>	<u>53,164</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	53,938	(50,258)	3,680
<b>TOTAL FUNDS</b>	<u>53,938</u>	<u>(50,258)</u>	<u>3,680</u>

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

	At 1.4.18 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	49,484	(625)	48,859
<b>TOTAL FUNDS</b>	<u>49,484</u>	<u>(625)</u>	<u>48,859</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	107,339	(107,964)	(625)
<b>TOTAL FUNDS</b>	<u>107,339</u>	<u>(107,964)</u>	<u>(625)</u>

**Heatherside Community Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020**

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2020.

# **Heatherside Community Association**

## **Detailed Statement of Financial Activities for the Year Ended 31 March 2020**

	31.3.20 £	31.3.19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Hall bookings	52,890	53,391
Other income	511	547
	<u>53,401</u>	<u>53,938</u>
<b>Total incoming resources</b>	<b>53,401</b>	<b>53,938</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	29,645	27,085
Insurance	5,434	6,103
Light and heat	9,046	7,972
Telephone	1,104	842
Postage and stationery	574	873
Sundries	352	243
Cleaning	942	748
Repairs and maintenance	8,550	4,317
Performing Rights Society fees	1,275	1,291
Depreciation	64	64
	<u>56,986</u>	<u>49,538</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examiner's fees	720	720
<b>Total resources expended</b>	<b>57,706</b>	<b>50,258</b>
<b>Net (expenditure)/income</b>	<b>(4,305)</b>	<b>3,680</b>